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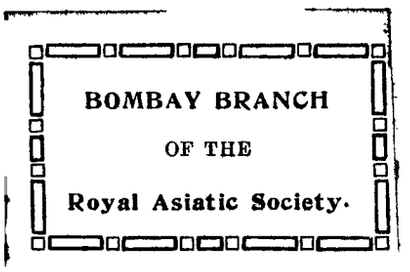

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REPORT

OF THE

Millowners' Association,

Bombay,

For the year 1929.

133731

(Established 1st February 1875.)

PRESENTED TO THE ANNUAL GENERAL MEETING HELD ON 25TH FEBRUARY 1930.

Bombay:
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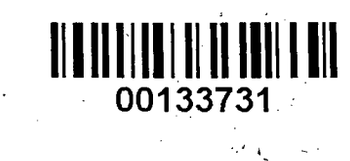
1930.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THE MILLOWNERS' ASSOCIATION, BOMBAY.

REPORT FOR THE YEAR 1929.

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MILLOWNERS' ASSOCIATION, BOMBAY.

ESTABLISHED 1st FEBRUARY 1875.

List of Members.

AHMEDABAD ADVANCE MILLS, LIMITED.
APOLLO MILLS, LIMITED.
BENGAL LAXMI COTTON MILLS, LIMITED.
BENGAL-NAGPUR COTTON MILLS COMPANY, LIMITED, RAJNANDGAN.
BERAR MANUFACTURING COMPANY, LIMITED, BADNERA,
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BURHANPUR TAPTI MILL, LIMITED.
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CENTURY SPINNING AND MANUFACTURING COMPANY, LIMITED.
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COIMBATORE SPINNING AND WEAVING COMPANY, LIMITED.
COLABA LAND AND MILL COMPANY, LIMITED.
COORLA SPINNING AND WEAVING COMPANY, LIMITED.
CRESCENT MILLS COMPANY, LIMITED.
CROWN SPINNING AND MANUFACTURING COMPANY, LIMITED.
CURRIMBHOY MILLS COMPANY, LIMITED.
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EBRAHIMBHOY PABANEY MILLS COMPANY, LIMITED.
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E. D. SASSOON UNITED MILLS, LIMITED.
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FAZULBHOY MILLS, LIMITED.
FINLAY MILLS, LIMITED.
FRAMJEE PETIT SPINNING AND MANUFACTURING COMPANY, LIMITED.
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INDIAN MANUFACTURING COMPANY, LIMITED.
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JAMSHED MANUFACTURING COMPANY, LIMITED.
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KOHINOOR MILLS COMPANY, LIMITED.
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MADRAS UNITED SPINNING AND WEAVING MILLS COMPANY, LIMITED.
MADURA MILLS COMPANY, LIMITED (Madura, Tuticorin and Ambasamudram).
MAHABOOB SHAHI KULBURGA MILLS COMPANY, LIMITED.
MANOCKJEE PETIT MANUFACTURING COMPANY, LIMITED.
MEYER SASSOON MILLS, LIMITED.
MODEL MILLS (NAGPUR), LIMITED.
MOON MILLS, LIMITED.
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PEARL MILLS, LIMITED.
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SULTANIA COTTON MANUFACTURING COMPANY, LIMITED.
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UNION MILLS.
VICTORIA MILLS, LIMITED.
VISHNU COTTON MILL, LIMITED.
WESTERN INDIA SPINNING AND MANUFACTURING COMPANY, LIMITED.

ASSOCIATION'S REPRESENTATIVES.

Legislative Assembly—H. P. MODY, ESQ., M.L.A.
Bombay Legislative Council—J. B. PETIT, ESQ., M.L.C.
City of Bombay Improvement Trust—RATANSI D. MORARJI, ESQ.,
Bombay Port Trust—A. GEDDIS, ESQ.
Victoria Jubilee Technical Institute—JEHANGIR B. PETIT, ESQ., M.L.C., AND V. N. CHANDAVARKAR, ESQ.
Bombay Smoke Nuisances Commission—H. H. LAKIN, ESQ., AND W. A. SUTHERLAND, ESQ.
Sydenham College of Commerce Advisory Board—H. H. LAKIN, ESQ.
Indian Central Cotton Committee—S. D. SAKLATVALA, ESQ.
Empire Cotton Growing Corporation—W. H. BRADY, ESQ.
Development of Bombay—Advisory Committee—JEHANGIR B. PETIT, ESQ., M.L.C.
G. I. P. Railway Advisory Committee—A. GEDDIS, ESQ.
B. B. & C. I. Railway Advisory Committee—H. P. MODY, ESQ., M.L.A.
Excise Advisory Committee—AHMED F. CURRIMBHOY, ESQ.,
Nowrosji Wadia Maternity Hospital Board of Management—N. B. SAKLATVALA, ESQ., C.I.E., AND H. P. MODY, ESQ. M.L.A.
Municipal Corporation—H. P. MODY, ESQ., M.L.A.
University of Bombay—JEHANGIR B. PETIT, ESQ., M.L.C.
Royal Institute of Science—H. P. MODY, ESQ., M.L.A.
Opium Committee—THE HON'BLE SIR MUNMOHANDAS RAMJI, KT.

COMMITTEE FOR 1930.

H. P. MODY, ESQ., M.L.A. (*Chairman*).
H. H. LAKIN, ESQ. (*Deputy Chairman*).
SIR DINSHAW M. PETIT, BART.
SIR VICTOR SASSOON, BART.
THE HON'BLE SIR DINSHAW E. WACHA, KT.
SIR FAZULBHOY CURRIMBHOY, KT., C.B.E.
SIR NESS WADIA, K.B.E., C.I.E.
THE HON'BLE SIR MUNMOHANDAS RAMJI, KT.
F. E. DINSHAW, ESQ.
A. GEDDIS, ESQ.
LALJI NARANJI, ESQ.
JEHANGIR B. PETIT, ESQ., M.L.C.
RATANSI D. MORARJI, ESQ.
N. B. SAKLATVALA, ESQ., C.I.E.
S. D. SAKLATVALA, ESQ.
H. H. SAWYER, ESQ.
F. F. STILEMAN, ESQ.
F. STONES, ESQ.
MADHAVJI D. THACKERSEY, ESQ.
C. N. WADIA, ESQ., C.I.E.

T. MALONEY, ESQ., M.C., *Secretary.*
A. C. M. CURSETJEE, ESQ., *Asstt. Secretary.*

TRUSTEES OF ASSOCIATION'S FUNDS.

General Fund:—MR. H. P. MODY, M.L.A. & MR. RATANSI D. MORARJI.
Provident Fund:—MR. S. D. SAKLATVALA & MR. H. P. MODY M.L.A.

CHAIRMEN AND SECRETARIES OF THE MILLOWNERS' ASSOCIATION, BOMBAY.

Chairmen.

H. MAXWELL, 1875, 1876-77, 1877-78.

J. A. FORBES, 1878-79.

SIR DINSHAW MANECKJI PETIT, 1879-80, 1880-81, 1881-82, 1882-83, 1883-84, 1884-85, 1886-87, 1888-89, 1889-90, 1891, 1892.

SIR GEORGE COTTON, 1893, 1894, 1895, 1896, 1897, 1898, 1899*, 1900*.

JOHN R. GREAVES, 1899*, 1900*, 1901, 1902.

BOMANJEE DINSHAW PETIT, 1903.

SIR SASSOON J. DAVID, 1904, 1905.

SIR VITHALDAS DAMODHER THACKERSEY, 1906, 1907.

SIR FAZULBHOY CURRIMBHOY, 1908.

SIR MANMOHANDAS RAMJEE, 1909.

HERBERT R. GREAVES, 1910.

SIR NESS WADIA, 1911.

SIR DINSHAW M. PETIT, 1912.

SIR J. F. BRADBURY, 1913.

NAROTTAM MORARJEE, 1914.

JEHANGIR B. PETIT, 1915.

N. B. SAKLATVALA, 1916.

SIR DINSHAW E. WACHA, 1917.

C. N. WADIA, 1918.

N. G. HUNT, 1919.

RAHIMTOOLA CURRIMBHOY, 1920.

SIR JOSEPH KAY, 1921, 1922.

SIR VICTOR SASSOON, 1923.

S. D. SAKLATVALA, 1924.

SIR NESS WADIA, 1925.

A. GEDDIS, 1926.

H. P. MODY, 1927.

J. B. PETIT, 1928.

H. P. MODY, 1929, 1930.

Secretaries.

JOHN GORDON, 1875-84.

DAVID WATSON (Acting), 1881-82.

JOHN MARSHALL, 1884-98.

FREDERICK NOEL-PATON, 1898-1905.

J. B. LESLIE-ROGERS, 1905-11.

R. E. GREGOR-PEARSE, 1912-20.

C. B. SAYER, 1921-24.

T. MALONEY, appointed 1924.

* Part Year.

Bombay Millowners' Association.

Section I.

PROCEEDINGS OF THE ANNUAL GENERAL MEETING HELD ON 25th FEBRUARY 1930.

DINNER TO HIS EXCELLENCY THE GOVERNOR OF BOMBAY ON 27th FEBRUARY 1930.

The Millowners' Association, Bombay.

ANNUAL GENERAL MEETING.

PROCEEDINGS OF THE ANNUAL GENERAL MEETING of the Members of the Millowners' Association, Bombay, held in the General Meeting Room of Messrs. Tata Sons, Ltd., 2nd Floor, Bombay House, Bruce Lane, Fort, at 11 a.m. (S.T.) on Tuesday, the 25th February 1930, to transact the following business :—

1. To receive and adopt the Committee's Report for the year 1929 ;

2. To appoint Auditors of the Association's accounts for the current year and to fix their remuneration ;

and any other business that may be brought forward.

MR. H. P. MODY, M.L.A., Chairman of the Association, presided.

The following gentlemen were also present :—

Sir Leslie Hudson, Kt. ; Sir Chunilal V. Mehta, K.C.S.I. ; Sir Shapoorji Billimoria, Kt. ; Mr. R. D. Bell, C.I.E., I.C.S. ; Mr. Meyer Nissim ; Mr. J. R. Abercrombie ; Mr. Husseinbhoy A. Laljee ; Mr. L. R. Tairsee ; Mr. G. L. Winterbotham ; Mr. Behram N. Karanjia ; Mr. T. G. Mackenzie ; Mr. J. D. Ghandy ; Major R. W. Clarke ; Mr. P. B. Advani, M.Sc., Tech.M.I.E. ; Mr. T. W. Johnstone, M.B.E. ; Mr. N. A. Mehrban. ; Mr. G. M. Rose ; Mr. N. M. Dumasia; Mr. Cowasjee D. Panday; Mr. S. M. Rutnagar; Mr. D. C Vakil ; Mr. Vithaldas Govindji ; Mr. Gordhandas Goculdas Morarji ; Mr. Jamnadas Harakhji Sanghvi ; Mr. J. K. Mehta ; Mr. G. S. Ranade ; Mr. G. Boyagis ; Mr. Chunilal B. Mehta ; Mr. K. R. P. Shroff ; Mr. Jamnadas Ramdas ; Mr. Choonilal D. Nanji ; Mr. Jamnadas Morarjee ; Mr. K. B. Vakil ; Mr. Jamnadas M. Baxi ; Mr. Rajendra Somnarayan ; Sir Ness Wadia, K.B.E., C.I.E., representing the Bombay Dyeing and Manufacturing Co., Ltd. ; Mr. A. Geddis, representing the Swan Mills, Ltd., the Finlay Mills, Ltd., the Gold Mohur Mills, Ltd. and the Satya Mill, Ltd. ; Mr. Ahmed F. Currimbhoy and Mr. T. Watts, representing the Bradbury Mills, Ltd., the Ceylon Spinning and Manufacturing Co., Ltd., the Crescent Mills Co., Ltd., the Currimbhoy Mills Co., Ltd., the Indian Bleaching, Dyeing and Printing Works, Ltd., the Ebrahimbhoy Pabaney Mills Co., Ltd., the Fazulbhoy Mills, Ltd., the Indore-Malwa United Mills, Ltd., the Kastoorchand Mills Co., Ltd., and the Pearl Mills, Ltd. ; Mr. Jehangir B. Petit, M.L.C., representing the Framjee Petit Spinning and Manufacturing Co., Ltd., and the Manockji Petit Manufacturing Co., Ltd. ; Sir Joseph Kay, Kt., Mr. H. H. Lakin and Mr. D. Moir, representing the Colaba Land & Mill Co., Ltd., the New City of Bombay Manufacturing Co., Ltd. and the New Great Eastern Spinning and Weaving Co., Ltd. ; Mr. Lalji Naranji, M.L.C.; Mr. Jeevandas P. Dutia and Mr. Cawasji Cursetji Dalal, representing the Khandeish Spinning and Weaving Mills Co., Ltd and the Jam Shri Ranjitsinghji Spinning and Weaving Mills Co., Ltd. ; Sir Dorabji Tata, Kt. ; Mr. N. B. Saklatvala, C.I.E., Mr. S. D. Saklatvala and Sir Sorabji Bezonji Mehta, Kt., representing the Central India Spinning, Weaving and Manufacturing Co., Ltd., the Tata Mills, Ltd. and the Swadeshi Mills Co., Ltd. ; Mr. H. H. Sawyer and Mr. R. L. Ferard, representing the Union Mills, the Sassoon and Alliance Silk Mills, Ltd. and the Sassoon Spinning and Weaving Co., Ltd. ; Mr. F. F. Stileman and Mr. H. F. Milne, representing the Kohinoor Mills Co., Ltd. ; Mr. F. Stones, O.B.E. and Mr. C. J. Meager, representing the Apollo Mills, Ltd., the David Mills Co., Ltd., the E. D. Sassoon United Mills, Ltd., the Edward Sassoon Mills, Ltd., the Elphinstone Spinning and Weaving Mills Co., Ltd. and the Meyer Sassoon Mills, Ltd. ; Mr. Madhavji D. Thackersey, representing the Hindoostan Spinning and Weaving Mills Co., Ltd., the Indian Manufacturing Co., Ltd., the Western India Spinning and Manufacturing Co., Ltd. and the Crown Manufacturing Co., Ltd. ; Mr. Jamnadas Vussonji, representing the

New Kaiser-i-Hind Spinning and Weaving Co., Ltd. ; Mr. T. V. Baddeley and Mr. P. Ridsdale, representing the Simplex Mills Co., Ltd. ; Mr. E. J. Bunbury, representing the Gokak Mills, Ltd. ; Mr. D. N. Sirur and Mr. V. N. Chandavarkar, representing the Mysore Spinning and Manufacturing Co., Ltd. ; Mr. M. D. Daji, representing the Prabhat Mills, Ltd. ; Mr. Sunderlal B. Dalal, representing the Birla Cotton Spinning and Weaving Mills, Ltd. ; Mr. L. A. Halsall, representing the Hyderabad (Deccan) Spinning and Weaving Co., Ltd. ; Mr. Kaikobad Cawasjee Dinshaw, representing the Burhanpur Tapti Mill, Ltd. ; Mr. A. P. Sabavala, representing the Coorla Spinning and Weaving Co., Ltd. ; Mr. Osman Sabhani, representing the Pralbad Mills Ltd., ; Mr. T. Maloney, Secretary, and Mr. A. C. M. Cursetjee, Assistant Secretary.

After the Notice convening the Meeting was read by the Secretary, the CHAIRMAN, in opening the proceedings, said :—

GENERAL STRIKE OF 1929.

The year that has elapsed has been a strenuous one, and has made heavy demands on the time and energies of your Committee. Hardly had the industry emerged from a disastrous strike of nearly six months, when its peace and well-being were again threatened. The attack was launched at a time when we were doing all we could to establish peace in the industry. Soon after the publication of the report of the Fawcett Committee, its various conclusions and recommendations were carefully considered, and certain tentative decisions were taken on broad questions of policy. It was felt, however, that it would be very desirable to consult the leaders of labour with a view to arriving at a settlement on controversial issues, and with that end in view, I convened a conference to which the representatives of various trade unions in Bombay were asked. That conference seemed to promise a considerable measure of success, and had it not been for the wrecking tactics employed by the leaders of the Girni Kamgar Union, generally known as the Red Flag Union, I am confident that an agreement would have been reached on all the major issues. That, however, was not to be ; the leaders of the Red Flag Union were determined to provoke a conflict, and they called a strike on the 26th April, within six months of the conclusion of a bitter struggle between Capital and Labour. It has been definitely established that they all along intended to bring about trouble at some time or other, and the situation in which they placed the operatives of the Wadia group of mills precipitated their intention to call a general strike. Into the history of the events which led to it, the causes that were responsible, and the methods by which the struggle was carried on and prolonged, it is unnecessary to enter. The Court of Inquiry appointed by the Government of Bombay, investigated these matters at considerable length, and their findings are public property.

When the strike was called, your Committee felt that they had no alternative but to fight those who are bent on exploiting labour for their own ends. The utterances of the Red Flag Union leaders, and the methods they employed to prevent willing workers from going to the mills showed unmistakably that the industry had to face an organization whose only object was the destruction of capitalism and all that it stood for. The strike meant a serious dislocation of the trade and industry of Bombay, and quite naturally, the desire was generally expressed that there should be a speedy settlement. But the issues at stake were, in the absence of accurate knowledge of what had been going on, not adequately realized by the public, and the attitude of the Association was, in consequence, misunderstood in certain quarters. I am afraid there was a disposition to hold your unfortunate Chairman specially responsible for the determination with which the Millowners engaged in the struggle. It was, however, nothing more or less than a question of the entire disintegration of the industry, and while we were at all times prepared to redress legitimate grievances, there could be no question of a compromise with communism. We issued dozens of leaflets and posters, and tried to bring home to our workpeople the real nature of the struggle into which large numbers of them had been forced by the unscrupulous propaganda of their leaders. Efforts were also made to educate public opinion, and meetings were held at which the real issues behind the struggle were explained to the representatives of leading commercial and other organizations in Bombay. The propaganda had its effect, and after a time, in spite of the desperate efforts of the Red Flag Union, mills which had been running with partial complements began to fill up, and if the strike did not collapse much earlier than it did, it was due

entirely to the recklessness and obstinacy of the Union and the campaign of terrorism which it ceaselessly conducted. In response to public opinion, the Government of Bombay appointed a Court of Inquiry to go into all the aspects of the dispute. I conducted the case of the Association before this Court, and I desire to make special mention of the services rendered by Sir Munmohandas Ramji, Mr. A. Geddis and Mr. D. F. Batliwala, who were continuously associated with me during that period.

Findings of the Court of Inquiry.

The result is well known to you all. The Court, after a painstaking investigation, decided every important issue in our favour. It found that some of the leaders of the Union were communists, that they were reckless and violent in their speeches, that they caused lightning strikes without just cause for the purpose of fomenting unrest, that the blame lay wholly at their door for the state of affairs which prevailed during March and April resulting in the general strike, that the strike was prolonged by their aggressive and mischievous propaganda, by the inflammatory appeals made by them to the workers, and by picketing, intimidation and acts of violence and that the main difficulty in the way of settling the strike was the uncompromising attitude of these leaders. Even after judgment was pronounced on these issues, the Union leaders did not give up the struggle, and the strike was completely ended only when the few thousand men who still clung to the Red Flag Union realized the hopelessness of it and saw how grossly they had been betrayed. I am afraid few people realize the grave danger that threatened the industry during these anxious times. Before the strike, a spirit of lawlessness and indiscipline had been sedulously inculcated amongst the operatives, which had led to many grave and deplorable incidents, and if the challenge of the Red Flag Union had not been taken up with determination, the growing aggression of its leaders and the success which they had temporarily achieved would have in time given them a strangle-hold over the industry. Here, I want to make it plain that genuine trade unionism will always meet with our whole-hearted co-operation, and that we shall lose no opportunity of supporting it by every means in our power. Our action immediately prior to the general strike in April must be regarded as proof positive of our anxiety to try and obtain the co-operation of labour, but we will, have no truck of any sort with those who, in the words of the white paper recently issued ' use the cloak of trade unionism as a mask of revolution.' We have had to withdraw recognition from the Red Flag Union for this reason, but our workpeople may rest assured that their representations, whether made personally or through legitimate trade unions, will always receive our careful consideration. I need not dwell on these questions any further. I would only like to add that the success of our efforts to combat the malevolent influences that were at work amongst our operatives and to restore tranquility to the industry was rendered possible largely because of the whole-hearted co-operation which the Committee extended to me, the remarkable unanimity shown by them throughout an anxious period and the ungrudging way in which they devoted their time and energies to the task.

Establishment of closer relations between Capital and Labour.

The collapse of the strike must not be allowed to obscure our judgment as to the policy which should be adopted towards our operatives. Our relations with labour have been none too happy in the past, for reasons which it is unnecessary to discuss at the moment. The time has come, however, for a determined effort to establish them on a happier footing, and instil into the minds of the workpeople, whatever the difficulties in the way, a more correct appreciation of the efforts and intentions of those who control the industry. It is a truism that a contented labour force is at all times an asset of very great value, and it is unfortunate that the steps which have been taken in recent years to give labour a square deal have not been properly understood. It serves no useful purpose to try and apportion the blame for this state of affairs. Our gaze must be fixed on the immediate future, and it should be our unceasing aim to convince our operatives by every possible means that we regard them as important units in the industrial machine, of which we are all component parts, and that we shall spare no efforts to examine and redress their grievances. Very recently, as you all know, certain measures have been adopted as the first step towards that end, and I appeal to all our members to give their whole-hearted co-operation in the task to which we have put our hand. The Royal Commission on Labour which has been appointed,

has for the last few months been investigating conditions of work in various industries and occupations. I hope their deliberations will result in the formulation of fruitful ideas on the subject of the future relations between Capital and Labour in this country, and that in making their recommendations they will not ignore the special conditions of India and the many handicaps under which she is labouring during this period of her industrial infancy.

Protection to the Industry.

I propose now to deal with the subject which has almost become a matter of life and death to the industry. For years we have been urging on the Government the necessity of protecting our manufactures against the fierce competition which they have been experiencing. In spite, however, of the strength of our case and the recommendations of the Tariff Board appointed by Government, no action has been taken, with the result that our position has become more precarious than ever, and we have reached a stage when, if adequate assistance is not immediately forthcoming, the industry will be permanently crippled. Our worst prognostications of the intensity of Japanese competition and of the rapidity of its growth have been exceeded, and we find from the latest returns that Japan has exported to this country as much as five hundred million yards during the year.

It is not my intention to deal with the various considerations which make it imperative that our great national industry should be adequately protected, in the interests not only of ourselves, but of the country at large. The case has been very fully stated to Government, and every possible information has been given about our exact position and intentions as to the future. I shall deal only with two arguments which have been constantly advanced in certain quarters to undermine the very strong case we have put up. We are told that it is only the industry in Bombay that is suffering from depression, and that in other centres conditions are very different. There can be no greater fallacy than this. It is true that our position is distinctly worse than that of some of the up-country centres in which the industry has been located, but I strongly deny that, if the figures are carefully examined, it can ever be established that the industry is in anything like a healthy condition in other parts of India. Taking Ahmedabad first, we find that on the real capital sunk in the industry, the return for the last few years has been no more than 4 per cent. If this is the position in Ahmedabad where the industry is supposed to be achieving wonderful results, you will begin to appreciate at its proper value the argument I have referred to. In the Central Provinces, excluding the Nagpur mills, which stand in a peculiarly strong position, the balance sheet of the remaining seven mills, shows between them a net profit of less than a lac of rupees during the past year, which is very significant if one takes into consideration that during that period the production of the Bombay mills had been greatly curtailed on account of the strike. Taking Bengal, we find that between the seven mills of which the balance sheets are available, a loss of 32 lacs of rupees was incurred during a working of three years. These figures have been arrived at after taking into consideration the full depreciation allowable under Income-tax rules. The large number of mills which have closed down or have been reconstructed in the last few years is a further commentary on the situation prevailing in centres outside Bombay. Between August 1928 and August 1929, there has been a reduction of as many as 30 lacs of rupees in the paid-up capital in spite of the number of mills having increased by 10. It is, therefore, idle to try and obscure the issue by singling out the Bombay Mill Industry as the only one which demands or stands in need of relief.

To put it in plain language, the idea behind all these attempts to make out that the difficulties of Bombay are peculiar to herself, is to suggest that they are largely her own creation. Critics of all sorts and of varying degrees of intelligence have been shouting at us to put our "house in order," a wonderful phrase which seems to embody all the wisdom of which a certain type of people are capable. I have very little patience with this sort of criticism. Let those who affect to discover in us every degree of inefficiency, and even dishonesty, come forward and tell us definitely what they find wrong with our methods and principles, and we shall appreciate their criticisms. We have at our back the reports of the Tariff Board, the Fawcett Committee and the delegation headed by the Rt. Hon'ble Tom Shaw. I challenge anybody, after perusal of these documents, to say that there is anything radically wrong with the industry in Bombay. It is true there are many directions in which things could be improved, but such reforms and reorganization would be found to be called for in every

large undertaking, whether public or private, in the exceedingly difficult period of post-war reconstruction through which we are all passing.

Reorganization of the Industry.

We have recently supplied the Government of India with facts and figures showing what has been accomplished in the way of reconstruction and reorganization in Bombay mills. I shall give you only a few striking figures. During the last three years, nine mills have reduced their capital from 8.45 crores to 2.82 crores. Since the original writing down of the assets, new capital has been found, principally by the Managing Agents, to the extent of 1.31 crores. Between the ten other mills which have been taken into liquidation during the same period, assets to the extent of 1.14 crores have been lost. These figures indicate not merely the enormous loss which the investing public has sustained, but is an answer to the charge that has been levelled against us that we have grossly over-capitalized our block during periods of prosperity, and have done nothing since to reduce it. In this same period, it is instructive to note that the unfortunate Managing Agents for whom few seem to have a good word, have voluntarily given up 18 lacs of rupees by way of commission, and have incurred personal losses to the extent of 85 lacs as a direct result of financing the mills under their control, and they are faced with the probability of a further loss of 34 lacs. Moreover, as much as 2 crores of rupees advanced by Managing Agents have had to be converted into capital as a result of reconstruction schemes in individual mills. All this apart from the fact that a large number of Agency Firms have advanced considerable sums at or below Bank rate, and in a few cases without any interest, to the mills under their management. I hope it will be realized from these figures that the Managing Agents have their uses, and are not exactly the parasites on the industry which they have been represented to be in many quarters.

Turning to the internal administration of the mills, a great deal has been done in recent years to reduce production costs and increase efficiency. In a period of unusual difficulty, money has been found to the extent of 75 lacs of rupees for new equipment. New and improved types of machinery have been installed, and if more has not been done, it is entirely because of financial considerations. With greater supervision and enforcement of discipline, it has been found possible to effect considerable reductions in the number of operatives, without loss of efficiency. Most of the recommendations of the Tariff Board have either been put into effect, or have been attempted, and in one or two cases, the industry has paid a very heavy price for its efforts in this direction. Altogether, I think the impartial critic must conclude that those who are in control of the industry have in the face of considerable handicaps exerted themselves to the utmost to meet the changed conditions of the day and to bring about a restoration to normal times.

While I have been at some pains to vindicate the good name of the millowners, I should not be understood for a moment to be claiming that we have exhausted all the possibilities of the situation. All that I am trying to emphasize is that we have not been sitting idle, whining over foreign competition and doing nothing towards removing the abuses which have a habit of creeping in when times are prosperous. We recognize the call for the adoption of radical remedies such as are being tried out in Lancashire and other countries. The reorganization of the industry, combinations for buying and selling, standardization of production and measures of a like character must increasingly engage our attention, and it is clear that in view of what is happening in other countries, our industry must face these tasks, whatever the difficulties in the way. It is obvious, of course, that no root and branch reorganization of the industry can take place unless and until the fullest measure of co-operation is received from Government and Banks, such as Lancashire has obtained in the process of reconstruction that she is engaged in. It should also be made perfectly plain that problems of this magnitude cannot be tackled while the industry is subject to fierce competition which cripples its resources and seriously impairs its competitive ability. How serious that competition has been, has been amply shown in the elaborate report of Mr. Hardy who was specially appointed by the Government of India to investigate the subject. These considerations were specially emphasized by a deputation of all-India millowners, which I had the privilege of leading before the Commerce Member and the Finance Member of the Government of India, and it should be impossible for any one to ignore them.

Briefly summarised, the position is that the textile industry in India is seriously menaced by the competition of other countries, that it has done everything in reason to combat the menace, that the public and those who control the industry have suffered enormous losses during the last few years, that the revenues of the Government of Bombay and the Government of India have seriously diminished in consequence, and that unless the industry is adequately protected, it must go to the wall. That would be an unthinkable calamity for India. Here is a great national industry, on the prosperity of which hundreds of thousands of people depend for their living, and which fills a very important place in the economic life of the country. It has incidentally demonstrated to the world what Indian capital, enterprise and capacity can achieve, and whatever the defects which can be laid at its door, it should be a source of pride to every Indian and a matter of deep concern to those who have in their hands the moulding of the future of the country. I say without hesitation that any neglect of its interests must be regarded as a crime against the country. The Government of India have a serious responsibility in the matter, and I hope that they will resolutely brush aside all pettifogging considerations and decide the issue with a single eye to the good of India.

The times are exceedingly difficult, and a great deal is being said and done to-day which all men of sobriety and good-will must deplore, but if Government are anxious, that the political and economic doctrines which are being preached should be confined to a handful, and that the vast mass of intelligent public opinion in this country should repudiate and reprobate them, they must resolutely adopt a national policy in the economic as well as the political sphere. Lord Irwin has given ample proofs of his earnest desire to advance India on the road to self-government. Your Association along with many other bodies has welcomed the recent historic announcement in which His Excellency definitely laid down the goal of British policy in India. Let Lord Irwin and his Government as definitely and resolutely convince India that they will do everything in their power to promote her vital economic interests, on which entirely depend the place India is going to occupy in the Commonwealth of Nations. That equally with the advancement of our political progress is going to be the test of the sincerity and statesmanship of those who have in their keeping the destinies of this country.

Domestic Affairs.

Gentlemen, it is now my pleasant duty to thank all those who have co-operated with me in the strenuous times through which we have passed. Your Committee have worked whole-heartedly—there were as many as 164 Committee and Sub-Committee meetings—and it is due to them that I should state that your interests could not have been better looked after than by those to whom you entrusted the carrying out of the day-to-day administration of the affairs of the Association. It has been a pleasure to me to work with them, and I hope they will forgive the heavy demands I have made and intend to continue to make on them. Your Deputy Chairman, Mr. Lalji Naranji, has proved himself most useful, and has cheerfully responded to every call upon his services. Of your Secretary, Mr. Maloney, I have had many occasions to speak. All that I will say to-day is that the Association owes a great deal to his enthusiasm, capacity for hard work and whole-hearted devotion to the interests of the industry which he has consistently shown. I should also like to acknowledge the very good work done by the staff during a trying period. One word more. You have done me the honour of electing me your Chairman for a third term of office. All that I can say is that I deeply appreciate the confidence you have placed in me, and that you can count on my giving you of my best, and doing everything in my power to serve the great interests the Association represents.

In seconding the motion for the adoption of the report, Mr. Lalji Naranji said :—

Our Chairman, in his speech, has dealt with some of the important problems which confronted the industry during the year under review. You have heard of what has been done to place the industry on a sounder footing and I shall therefore touch on certain of the points which affect our industry in a special manner. The success of the industry depends to a very large extent on

(1) the efficiency of its machinery and the adoption of up-to-date improvements ;

(2) the organization adopted to ensure that its raw materials and stores are purchased in the most economical manner ;

(3) the organization of its sales.

What Mr. Mody has said will have made it clear that what is possible is being done, in spite of adverse financial circumstances, to maintain the efficiency of manufacturing plant. It may be that for one reason or another rationalization of the manufacturing side of the industry has not proceeded at the pace which has been found possible in Japan, but that serious efforts have been made to improve efficiency cannot be denied nor can it be disputed that progress would have been more rapid had labour appreciated the situation confronting the industry more clearly. In the words of the Rt. Hon'ble Tom Shaw, who visited this country in 1927 :

> " Taking the factories from the point of view of height of the rooms, space and ventilation, they are at least equal to the factories of Europe. The machinery is, with very few exceptions, of the latest and most up-to-date type and, whilst there was abundant evidence that—taken generally—European conditions were not being reached, we saw many concerns where, in every respect, the conditions were fully equal to the best European mills. The classes of goods made, too, were a revelation. I venture to say that none of the delegates thought that technical development had gone so far as it has done in India. Many of the manufacturing processes were fully equal to European standards, and in some cases, the variety of yarns spun and cloths woven, dyed and finished, showed a range and variety which is probably not equalled by any individual European concern."

Combined purchase of stores and raw materials has always been adopted by the groups of mills controlled by the same agency, but an even more extensive system of grouping is now under consideration. The problem, however, is a difficult one and cannot be brought to fruition without adequate financial help, the provision of which depends not only on those controlling the industry, but on the Government of the country. Unless both co-operate in the manner in which the Governments of other countries have co-operated with their national industries, the achievement of fullest results cannot possibly be obtained.

When dealing with the purchase of a commodity such as cotton, of which the price varies widely from year to year, it is essential that a satisfactory system of hedge contracts should exist. The industry feels that the present hedge contracts are unsatisfactory, but in spite of repeated efforts, little progress has been made in this connection. I would suggest that representatives of the cotton industry and cotton trade should make a combined effort to introduce a more satisfactory system of hedges. The importance of world factors as an influence on the trend of cotton prices is not fully realized by many cotton merchants in this country, and if a joint effort is made, it is essential that it should be made by persons intimately acquainted with a system of hedging adopted in other countries, and who are in daily touch with the hedges operating in Liverpool and America. The success of Japan in cotton buying has been referred to in Mr. Arno S. Pearse's book and points the way to India.

When I took up the Deputy Chairmanship, I referred to the need for reducing unnecessary internal competition and the desirability of establishing larger units of production and distribution. Detailed information as to the requirements of the various parts of the country is absolutely essential in this matter and the ways and means of obtaining and maintaining this information are at present under consideration.

I personally feel that there are certain types of goods the production of which could be standardized and others in which the offtake could be allocated so as to prevent more overlapping of qualities than is absolutely necessary. Similarly, I feel that in the near future, it may be possible by organized effort gradually to supplant certain types of goods now supplied by certain foreign countries. The days when the individual mill could afford to chalk out its own lines of production are, in my opinion, gone and the end to work for must be the general good of the whole industry.

The Tariff Board and the Trade Mission referred to the desirability of making improvements in finish, packing and sampling, and I am sure that those who saw the Exhibition Train will have realized what great improvements are being effected in these directions. I am also glad to be able to inform you that an effort is being made by the manufacturers and distributors to introduce an innovation as regards the production and sale of cotton blankets, the object of which is to produce and distribute blankets as though one agency was manufacturing and one agency selling them. The necessary statistics have already been collected and attention is at present being directed to the settlement of the question as to exactly what types of blankets should be manufactured and sold.

I might also refer to the fact that an attempt is also being made to organize the production and sale of fancy and coloured goods. Bombay at present produces something under 200,000 bales of fancy goods per annum and a suggestion is being considered that this production should be divided up proportionately to the capacity of the different mills and that their sale should be controlled by syndicates of merchants in preference to the present system under which individual merchants attempt to sell each of the many qualities produced by Bombay mills and create internal competition. I have every hope that if the schemes now under consideration in respect of blankets and fancy goods are successfully completed, it will be possible to tackle the larger problem of grey goods. Grey goods now form Bombay's staple production, but I regret to say that we appear to be losing ground in Calcutta and other large markets for this type of goods, owing to foreign competition. Calcutta has been our biggest market in the past and special efforts should be made to retain this market.

Trade Commissioners.

The Trade Mission made certain important recommendations for developing the export trade which are receiving our consideration, but the decisions are, to some extent, dependent on the steps to be taken by the Government of India in regard to the recommendations made by the Mission for the appointment of Trade Commissioners at Durban, Mombasa and Alexandria. I understand that Government are considering the inauguration of a more extensive Trade Commissioner service and that, in addition to the three commissionerships recommended by the Mission, it is intended to appoint Commissioners at Hamburg, Milan and New York but Government indicated, as usual, in a reply to Mr. Haji that the appointments were delayed owing to financial difficulties. I am not aware of the exact intentions of Government in the matter of their selection but the interests of India demand that Trade Commissioners should be Indians only of considerable commercial experience to ensure the advancement of India's foreign trade.

Combined Bleaching, Dyeing and Printing Factory.

One of the most important recommendations of the Tariff Board was that a combined dyeing, bleaching and printing plant should be established with Government assistance in Bombay. This recommendation was also supported by the Trade Mission. A scheme was put forward some time ago by Messrs. James Finlay & Co. but financial assistance was refused by the Government of India and the Government of Bombay's offer in respect of the rates for water—an essential to the successful establishment of a printing and dyeing plant—was such as to be unacceptable to the promoters. The Government of India have since stated that in view of the importance of the subject, the Government would be ready to give sympathetic consideration to any proposals that the Association might put forward in order to give effect to the Tariff Board's recommendations; and inquiries have consequently been initiated by the Association to ascertain the possibilities of placing a definite proposal before Government.

In an intensely interesting paper read before the Royal Statistical Society by Mr. Bernard Ellinger last month, it was stated that four-fifths of the piecegoods produced in the world were consumed in the countries of manufacture. On this basis, India, although the second largest cotton producing country in the world, has not yet made the progress to which she is justly entitled in the matter of supplying the needs of her people, as may be judged from the fact that our mills only supply about 50 per cent. of the country's requirements of manu

factured piecegoods. The greatest exporting countries in the world in the matter of piecegoods and yarn are Great Britain and Japan. Great Britain's share has, however, fallen from 65 per cent. in the period 1909-13 to 47 per cent. in 1928, whereas Japan's share of the world's export trade in piecegoods has risen from insignificant proportions in 1913 to 16 per cent. in 1928. India significantly enough finds no place in this list and one explanation for this apparent anomaly is that Government have hitherto not encouraged the building up of a mercantile marine by which alone all industries can thrive in the country. The Trade Mission have compared in their report the freights from Japan to Bombay and East Africa, from which it will be seen that the rate per mile from Bombay is almost double that of the Japanese rates. More extensive comparisons as to the rates per mile from Japan and Great Britain to various markets were made in Mr. Ellinger's paper. He says: "The freight from Japan is cheaper than the freight from Great Britain to every Port with the exception of one. The distance from Osaka to Colombo is 4,737 miles and the Japanese rate of freight is 34/9. The distance from Liverpool to Aden is 4,620 miles, the rate of freight is 57/6. In other words, the English exporter has to pay for the same distance 50 per cent. more than the Japanese exporter. The distance from Osaka to Calcutta is 5,587 miles and from Liverpool to Bombay it is 6,284 miles, a very little longer, for which the British exporter has to pay the rate of 50 against the Japanese rate of 34/9, or if you take the Japanese special rate of 31/5½. Japan received in 1926 subsidies amounting to 8,156,700 yen., as shown by the Financial and Economic Annual of Japan for 1927." These figures prove conclusively the immense benefit to Japan's exporting industries that has followed from the establishment of her own merchant service. India must be assisted at once to create her mercantile marine by Government and then alone all industries can expect to develop overseas markets.

Town Duty on Cotton.

The report of the Tariff Board gave reason to hope that some slight relief might be forthcoming from the Government of Bombay in the matter of the reduction of town duty on cotton which at present stands at Re. 1 per bale. It will be remembered that this duty was originally levied in order to provide the cost of Government's grandiose scheme for industrial housing under which it was at first contemplated to build 50,000 one-room tenements for the working classes of this City. It is now known that Government were not able to complete their scheme on anything like the scale they had intended, and only 16,000 one-room chawls have been built. Under the terms of the levy, the Municipality have been receiving, since 1921, a share of the receipts from the town duty. In a *communique* issued by Government on the 12th July last, it was stated that, in view of their own financial position and the representation of the Municipal Corporation for the City of Bombay in the matter, they are not prepared to proceed with the Tariff Board's proposals. It will be seen that Government seek to excuse their refusal to grant the relief definitely recommended by the Tariff Board on the flimsiest of grounds and their action in this matter is symptomatic of the difficulties which have to be overcome to obtain even the smallest measure of help to the industry. Industry is thus made to pay for the Government follies.

Continuous Representation in the Assembly.

During the year, the Government of India have again been approached with the desirability of granting the Association continuous representation in the Assembly. Representation is at present shared with the Ahmedabad Millowners' Association, although more than 50 per cent. of the spindles and looms throughout the country are controlled by members of this Association. The great services rendered by the Association's past representatives in the legislature and the importance of the interests for which the Association stands entitle it, in my opinion, to receive independent representation, and it will be interesting to learn the recommendations shortly to be made under the new constitution.

The remarks made by myself and the Chairman serve to show that the Association has been striving its utmost to bring the industry back to prosperity, and they prove that progress has been made in various directions. The above remarks apply to the normal course of our textile industry and progress in various directions; but now, gentlemen, we are facing a very acute depression in the country not caused by the world factors as represented by the Government of India but deliberately created by the policy of the Government of India, in spite of the continuous and serious warnings from the trade and industry of this country.

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Currency Policy of Government.

It is a fact that the industry is still in a deplorable state, chiefly, I maintain, owing to causes beyond its control. Those causes were summed up admirably in the resolution moved the other day by Sir Purshotamdas Thakurdas at the meeting of the Federation of Indian Chambers of Commerce. That resolution declared that the present unprecedented depression is very largely due to the persistence of Government in attempting to maintain the value of the rupee at 1*s.* 6*d.* Sir Purshotamdas' exhaustive analysis of the situation amounts to a sweeping condemnation of the Government policy in this respect.

In reply, the Hon'ble the Finance Member attempted to justify Government's policy. The sum and substance of Sir George Schuster's statement was, however, contained in the words " Government have not considered and do not intend to consider any departure from the basis fixed by statute in 1927 for the valuation of the rupee. They will, on the contrary, use all the resources at their disposal to maintain the ratio at 18*d.*, and they have no doubt that these resources are ample to do so." Apparently Government will be satisfied if their resources enable them to maintain the 1/6. ratio, irrespective of its deleterious effects on trade and industries of the country. A similar sort of reply was given by Government in 1920 in similar circumstances to Indian commercial representations. The Government of India at that time used all their resources to maintain the value of the rupee at 2*s.*, and it was not until their attempts had cost the country 55 crores of rupees that they realized that they had made a mistake in obstinately trying to establish an unwarranted and unnatural ratio. History is repeating itself to-day and desperate attempts are being made to maintain the value of the rupee at 1/6 ; the Finance Member has gone so far as to buy sterling in India at less than 1-5 15/16. He has been borrowing extensively in London to keep the Secretary of State in funds rather than allow exchange to take its own course. What these attempts will cost the country in the long run, I dare not think.

The Finance Member has said that all is well and that he can " face the future not only with confidence but with cheerfulness." In support of this contention he referred to the fact that the balance of trade for the five years ending 1913-14 was on an average Rs. 42 lakhs against India, whereas in 1928-29 it was 107 lakhs in favour of India. No mention was, however, made by Sir George Schuster of the underlying causes of those adverse balances, nor did he mention that during the last 6 or 7 years, nature has blessed India with a succession of good harvests. I dread to think what will be the position after a single or a succession of two or three bad harvests. Thanks to the forced appreciation of the rupee, the actual position in 1929 was that the country imported 60 per cent. more Japanese piecegoods than in 1928 to the detriment of the home industry. No manipulation of trade figures will get over this crucial fact.

It has been urged by the apologists of Government that all must be well, since the country has imported no less than £400 million worth of gold and £350 million worth of silver since 1900 and still imports gold to the value of about £15 million per annum and silver to the value of about £7½ million per annum—a country with a favourable balance of trade cannot but import precious metals, but surely Government realize that the recent decline in the balance of trade in favour of India is a most serious matter. In any case, what does this import of the precious metals really come to ? It comes to this, as was pointed out by Mr. J. A. Wadia the other day, that the poor cultivator imports about 14 annas worth of precious metals per head per annum. If this is to be taken as a sign of prosperity, I can only say that the sooner Government's ideas of prosperity are revised the better. What else can the cultivator import, in addition to his frugal and scanty needs in the shape of clothing and a little oil, and where can he keep this paltry saving of his except in an ornament on his person?

Mr. Birla's admirable analysis of the growing burden of foreign liabilities was met by the inadequate reply that the liability, far from increasing, was decreasing on account of the export of capital. If capital is being exported, it is either because people do not bring into the country what is due to them from abroad because of exchange, or because it is more profitable to invest abroad, or both. With the present acute depression in trade and industry here, capital naturally finds more remunerative channels abroad, but the result is that there is and will be a lesser amount available here which, though it suits Government's policy of

contraction, bleeds India white and cripples her prospect of industrial existence and expansion. How can Indian trade and industry recover under such circumstances? And where are we going to end if not in disaster when Government not only deny the country a normal expansion of currency, but in order to maintain exchange, continually go on deflating further and further?

It has been urged that the depression of our trade and industry is due to world causes. If all over the world trade and industry is so depressed as in India, why should Indian capital go abroad? The fact, however, that it does go abroad can only mean one thing, that other countries are better off comparatively. How can we attach any credence to the argument that we are only suffering with the rest of the world? No doubt, to some extent, England also is suffering from the depression, but can it be said, for instance, that Japan and Germany are at the moment in the same position? I have yet to be told that with the bank rate at 4½ per cent. the financial situation in England is as acute as in India.

It has been urged that the depression in India is due to the collapse of the American boom. Any port in a storm. Does the Finance Member seriously suggest this as a cause? If so, he cannot know that the acuteness of the Indian depression existed long before the American collapse.

Are we to accept arguments such as these, superficially trying to explain away to the public the situation we are in? The only explanations of such a defence of Government policy are ignorance of Indian condition and its causes, or a desire to mislead the Indian public into believing that we are just going through a depression like the rest of the world, and that all will be well in the future. The only other possible explanation is that the maintenance of the ratio is a matter of prestige. Having previously had to admit making a great blunder in their currency and exchange policy, they do not wish to admit that they have made yet another blunder. To my mind, there can be no excuse for blunders of this magnitude which cost the country not only heavy losses in money but which jeopardised the very existence of its industries and trade. It is futile to defend a policy which has dealt such a blow to the country's well-being and from which it will take years to recover.

The Finance Member has bluntly refused the request of the Federation to review the situation, though he has offered to consider the means by which the economic position can be studied, subject to the maintenance of the 18*d*. rupee. I cannot help feeling that if the Government really realized the acuteness of the situation, nothing should stand in the way of a general review of the situation including an enquiry into the incidence and the effects of the 18*d*. ratio. Any review which does not include an examination of this vital question can bear little fruit.

Then again what of the remedy, granting that Government realize the acuteness of the situation? So far, they have utterly failed to adopt adequate measures to safeguard the economic interests of the country. The situation now is more critical than ever, though it may not as yet be quite hopeless. Palliative measures are likely to prove unavailing, and I maintain that Government should revise their currency policy and repair the mischief they have already done. The least that they can do is to agree to an urgent and comprehensive examination of the causes of the present economic situation of the country, not excluding their policy with regard to exchange and borrowings. For, here lies the root cause. And unless that is dealt with and the Government's steps retraced, the country will be hurled into a veritable disaster. I dread to think what grave evils, poverty and starvation will not breed!

The resolution was put to vote and carried unanimously.

On the motion of MR. H. H. LAKIN, seconded by MR. AHMED F. CURRIMBHOY, it was resolved:—

> "That Messrs. A. F. Ferguson & Co. be and are hereby appointed as Auditors of the Association's accounts for the current year on the usual remuneration hitherto paid to the Association's Auditors."

MR. F. F. STILEMAN proposing and MR. MADHAVJI D. THACKERSEY seconding, it was resolved :—

" That the following donations be sanctioned and paid out of the Association's funds :—

	Rs.
Victoria Jubilee Technical Institute	2,000
Police Comforts Fund	1,000
Sydenham College of Commerce and Economics ..	800
Sir J. J. Hospital Nursing Association Fund	750
Bombay Textile and Engineering Association	500
Goculdas Tejpal Nursing Association Fund	250
Adams-Wylie Memorial Hospital	250
National Baby Week Celebrations	250
Maharashtra High School	200 "

It was also resolved, on the motion of SIR NESS WADIA, K.B.E., C.I.E., seconded by MR. S. D. SAKLATVALA :—

" That the Association be affiliated to the International Federation of Master Cotton Spinners' and Manufacturers' Associations."

On the motion of Mr. A. GEDDIS, a vote of thanks was accorded to the Chairman for his very able conduct of the Association's affairs.

DINNER TO HIS EXCELLENCY THE GOVERNOR.

In accordance with the usual practice, the Chairman and Committee of the Association entertained His Excellency the Governor and a distinguished party of guests to Dinner at the Willingdon Sports Club on Thursday, the 27th February 1930.

The speeches made on the occasion by Mr. Mody, the Chairman of the Association, in proposing the toast of His Excellency, and His Excellency in replying thereto, are published below :—

MR. MODY'S SPEECH IN PROPOSING THE TOAST OF HIS EXCELLENCY THE GOVERNOR.

GENTLEMEN,—I have great pleasure in giving you the toast of His Excellency the Governor. We are meeting His Excellency for the first time at this function, which is the only luxury the poor millowners permit themselves these days. It is perhaps the one occasion on which we can afford to talk about our troubles and grievances without being told to put our house in order. The temptation, therefore, to proclaim to all the world what excellent people we are, and how badly we have been treated is almost irresistible. But, gentlemen, we must not forget the obligations of hospitality, we must recognize it would be very hard on our popular and painstaking Governor if he could not dine out even once without having to listen to other people's woes, and without having to console them with all sorts of promises and assurances. I propose, therefore, to confine myself to a broad survey of the situation as it must strike all who have an interest in the well-being of the City and of its premier industry.

Gentlemen, it must be recognized on all hands that Bombay is passing through one of the most critical periods in her history. There have been times when, owing to a wild wave of speculation, or some natural calamity, or the failure of some large enterprise, the City has been plunged into gloom. But we are confronted to-day with a situation, in which, without any such disturbance, we find our trade and industry paralysed and public and private resources strained to a breaking point. Most of us, I am afraid, are in the position of the unfortunate Babu who complained that his "outcome" was more than his income. The outlook is far from bright, and it is impossible to say when the clouds will break and the sun shine through. The attitude of the wise man must be that of the shrewd American operator, who, being asked his opinion about the cotton market, said, "some say it will go up, some say it will go down —I agree." The situation offers no encouragement to the optimist. There is not a trade or occupation which is not suffering from a prolonged and acute depression. Even the Share Bazaar, which was once our most thriving industry, wears a deserted appearance, and its members are now supposed to be living upon one another. There is no money to be made anywhere—not even on the race-course—and stout-hearted Bombay has altogether lost her buoyancy and is stricken with pessimism.

But, gentlemen, there is consolation in the thought that we have a progressive administration. In no direction has its progressive character been better shown in recent years than in the way in which it has piled up taxation. It has pounced on everything we have or are ever likely to possess, and has left very little to be seized by the Municipality and other public bodies, which are full of evil designs, but which have to look on helplessly what time the Government are dipping their hands into our pockets. I do not know what further exactions there are in store for us, but I think the time has come when in every public place there should be a sign-board bearing in bold characters the legend "Beware of Finance Members." There is no doubt that if we do not take care they will soon tax us out of existence.

Gentlemen, in these circumstances, the fortunes of our truly national industry which at all times are inextricably bound up with our well-being have become a matter of life and death to the City and the Presidency. That industry is going through a period of trials and tribulations which are largely the creation of forces beyond its control. We have the assurance that our paternal Government is anxiously watching developments, but I hope

they will realize that if they do not hurry up, there will presently be nothing left to watch. While they are plunged in thought on the pine-clad heights of Simla and the arid plains of Delhi, the trade and industries of Bombay are staggering under a succession of blows. Investors, dealers, merchants, brokers, tradesmen, all are losing heavily; even the much-abused Managing Agents have a lean and hungry look on them. The process of Capital's flight and Credit's disappearance has been hastened by the allurements offered by the new Government loans. Is it any wonder that, in these circumstances, "gentlemen prefer Bonds"?

Faced with such a disastrous situation, one would have thought that Bombay would rise as one man and rally to the support of an industry which is its very life-blood. And yet, we have a class of critics who seem to think they are making some wonderful contribution to the solution of our problems by telling us to put our house in order. I do not know who invented that singularly irritating expression! If he had only realized what unfortunate uses it was going to be put to, he might have hesitated before making his contribution to the tyranny of phrases. Well, gentlemen, you will agree that efficiency is a relative term, and it is not always easy to define it. One definition, which is as good as any, says that efficiency means "buying from a Jew, and selling to a Scotsman for a profit." We have never pretended to be as smart as all that, but we do maintain that we have applied what talents and energies we have to the solution of the many problems that confront us. We do not claim perfection; we welcome public interest in ourselves. Our attitude, if I may be allowed to repeat what I said, when presiding at a Corporation banquet some years ago, is that of the President of a South American Republic, who, not having been shot at for a whole fortnight, exclaimed with disgust "gentlemen, this want of interest in public affairs is the curse of our country." But while that is our attitude, it does not help us very much, when we are engaged in a desperate struggle to keep our head above water, to be told by a certain type of people that the only thing wrong with the industry is ourselves. All that I would say to such critics is that we have amply vindicated ourselves in the eyes of all reasonable men.

In the history of famous trials, the trial of the Bombay Millowners will occupy one of the first places. For years vague charges were kept hanging over our heads as an excuse for inaction. Then a Board with a very knowing Chairman was appointed to try us. It looked into our affairs with great thoroughness, and found that, while we might have been guilty of a few indiscretions, we were as decent and competent a set of people as it was possible to get. The Government of India pondered long and shook their head; but nothing came out of it. While they were lost in cogitation, our condition grew from bad to worse. To add to our troubles, Labour became restive, largely as a result of unscrupulous propaganda, and in due course another Committee came to be appointed. Gentlemen, the times we live in have been generally described as an age of Democracy; I think they should be more properly known as an age of Commissions and Committees. The sovereign remedy for everything these days is to appoint a Commission or Committee—and to forget all about it afterwards. I do not know how many times during the last few years we have been made to give an account of ourselves to somebody or other. One of our recent inquisitors, I am glad to see at this table; I mean Mr. Talyarkhan. I hope that when the next inquiry is ordered into our affairs, public-spirited citizens like him will be found willing to serve on it. Well, gentlemen, this second trial proved even more exacting. We were thoroughly dissected, and it was found there was nothing organically wrong, and what was required was a good tonic. We kept on asking for the tonic, but those who order our destinies were not to be moved! One fine day, however, they woke up to the realities of the situation, and an expert was put on our trail. Now an expert is a fellow who generally tells you what to do with your business after you have done something else with it. But this particular expert wisely confined himself to facts and figures, and produced a report which confirmed all that we had repeatedly said; but which must have proved an eye-opener to unbelievers. The whole problem is now under the serious consideration of the Government of India. What the result of their deliberations will be, to-morrow will show. That fateful day will decide whether the mill industry and all that it stands for are going to live and thrive, or must continue to drag on a precarious existence. Let us all profoundly hope that a decision has been taken in consonance with the great responsibilities that rest on the shoulders of the Government of India for the well-being and prosperity of the millions who are dependent on this great national industry for their means of livelihood.

Gentlemen, let me now turn to the pleasant duty of asking you to drink to the health of His Excellency. In him we have a Governor who is a friend of the industry, and who is a warm supporter of all that contributes to the welfare of the Presidency whose destinies have been entrusted to his care. During the short time His Excellency has been with us, he has not spared himself in the discharge of his duties, and we hope his labours will result in an all-round progress on sound and constructive lines, and that Bombay will emerge with new health and vigour from the long and painful process of convalescence, which she is undergoing as a result of the terrible mistakes of the past. The whole country is passing through a very difficult period which will require the highest statesmanship of which British administrators are capable. It is only by the pursuit of a strictly national policy in the economic as well as the political sphere that a lasting and honourable peace can be achieved between England and India. In Lord Irwin we have a statesman whose sincerity and sagacity have been tried and found to be of the highest order, and in Sir Frederick Sykes we have an administrator who has won distinction in many fields. Let us hope they will diagnose the ills from which the country and the Presidency are suffering with unerring precision, and apply the remedy with unflinching courage. We wish them every luck in that great task.

Gentlemen, I give you the toast of His Excellency the Governor.

His Excellency The Governor's Speech.

Gentlemen,—I must first thank you all very much for the kind way in which you have honoured the toast of my health, and you, Mr. President, for the generous references which you have made to myself in proposing it. I am aware that I am speaking among those who have lately been finding the elements unpropitious, and who perhaps still fear a forced landing in the midst of some barren desert if the petrol does not hold out long enough. In such circumstances it is something to me that you are ready to credit the pilot with doing his best to find a more favourable wind, so long as he does not blame you for the shortage of petrol!

However, grateful as I am for the kind and encouraging way in which you have received me here—and anxious as I am and always have been to help each and everybody towards general prosperity in the Presidency—I am not going to presume on your kindness to-night by trespassing on the preserves which Mr. Mody has so tactfully warned me off. I shall not therefore, to-night at all events, expose myself to the risk of being shot at dawn by telling you or anyone else to "set their house in order." The official facts of the position have been stated very recently in the Note which you will all have seen, in which an attempt has been made to set out all the main points as they affect yourselves, labour, the public generally, and the Government; and I can, I think, safely now leave it to you and to everyone else interested to arrive at an opinion, after due deliberation, on the material there collected, and to act upon it as far as possible. It cannot, of course, be hoped that such a summary will appeal to every one as a full presentment of every fact in its true perspective. But I know that you will believe that the examination of the subject which appeared this week was made as an honest attempt to help all concerned with the industry, operatives, owners, and public alike; and if anyone can make any constructive suggestions, either on these or on any other lines, indicating any effective action which it is in the power of Government to take in order to strengthen the position of the industry, or the condition of the operatives, or to secure industrial peace, I can assure you that we shall very gladly welcome and act upon such suggestions. All that I and my Government want—all that we ask to be allowed to do—is to help the industry as a whole forward, and to see it once more established, without hurting other forms of industry but indeed indirectly assisting them, as the key to the prosperity of this great City and Presidency.

At the moment when I speak I am, like you, in doubt of what the future may produce. You will see from the Government Note to which I have referred that we have thrown our weight into the scale and expressed a definite view on the question of a tariff. And if the position at the moment is that reflected in the remark of the American operator, "Some say it will go up, others it will go down," we may at least find encouragement in the thought that every one does not say it will go down!

I notice that your President, Mr. Mody, has lately had some trenchant remarks to offer on this subject of tariffs. I will not say that he is an unjust critic : he is certainly an outspoken one, and he has at least drawn attention to an aspect of things which it is most necessary to keep in full view. I am sure there will be no two opinions as to the necessity of a national economic policy. But there are at least two other sides of the problem which ought to be kept in view at the same time. The first is that, in order to benefit by protection, a country must be capable of doing without it. And if this seems to you a paradox, I would put it like this : if protection in India is only to mean that the Indian consumer has to pay for high costs of production or low efficiency of labour, you will end by having a rise of prices without an increase of employment. The highly industrialised countries, such as America, can support a preponderantly industrial population partly because of their large home market, but also because their production aims, and largely succeeds in attaining, a high percentage of efficiency ; so that after meeting the whole of the home demand they can export at prices which can compete in the world's markets.

And the other side of the question which I would like to see kept in view is this : there is nothing wrong in India being a predominantly agricultural country. What is wrong is that the agricultural resources are not anything like fully developed, and do not therefore yield the wealth they should. I have seen it estimated by a reliable authority, on the basis of an examination of agricultural methods in northern India, that 500 crores are being lost to India annually through failure to take full advantage of the productive possibilities of the soil. We are only just beginning to make discoveries about these things ; but if even a small fraction of that lost wealth could be garnered, think what an increase there would be in the purchasing power of the country.

There is one other thing that I may perhaps be permitted to say, and I say it because your President, in his concluding remarks, has wished us well in tackling an all-India situation which, as he truly says, calls for all the statesmanship, all the administrative ability, that can be brought to bear on it. Now I gather from his speech that you yourselves, gentlemen, have recently been suffering from a plethora of advice, which you would have been ready enough to exchange for support of a tangible kind. In this experience, however, you do not stand alone : you share the honours with the Government of Bombay and the Government of India. In fact, had that American operator been talking of our public affairs, he might have been expected to say " Some say Government will do something, others say it will do nothing : I disagree." I need not labour the parallel : you have yourselves realized that an ounce of support is more help to progress than a ton of criticism, and you will, I am sure, help others to realize that, in so far as the solution of our economic and other difficulties depends on the administration, effective action must to a large extent depend on the support of the public.

I now, in my turn, wish all luck to your great industry, and I do so with a full realization of, and sympathy for the great difficulties with which you have to contend in the matters of reconstruction, rehabilitation, and foreign competition. I wish you success in all you have to do, and I thank you heartily for the entertainment given to me to-night.

Bombay Millowners' Association.

Section II.

FOREWORD, PRELIMINARY REPORT AND ACCOUNTS OF THE ASSOCIATION.

REPORT

OF THE COMMITTEE OF THE

MILLOWNERS' ASSOCIATION, BOMBAY.

For the Period 1st January to 31st December 1929.

FOREWORD.

SINCE the year 1923, when the Cotton Mill Industry started on its downward grade, years of severe depression have followed one another in dismal succession. The year under review was no exception; indeed it proved one of the worst. Early in February, Bombay witnessed serious communal riots, regarding which an official inquiry stated that "the activities of the leaders of the Red Flag Union are the basic cause of the riots." In the following month—March—some of the labour leaders were arrested, and this event caused a certain amount of unrest amongst the workers. In the months that followed greater difficulties were experienced. The new leaders of the Red Flag Union were determined to create trouble, and the policy they pursued in the first few months rendered it inevitable. In spite of the attempts made by the Association to induce a peaceful atmosphere, a wanton strike was called for the purpose of paralysing the industry. The attempt ultimately failed, but the trade, commerce and industries of the City were once again dislocated. It was only the determined and sustained efforts made by the Association that broke the strike, but not before heavy losses had been inflicted on the industry and its labour. The financial position of most mills was already serious and the strike coupled with foreign competition, which was keener than ever before, put a very heavy strain on an already crippled industry. Before the close of the year, it was evident that the Cotton Mill Industry, not only in Bombay but throughout India, was in extremely serious difficulties and in urgent need of some measure of protection. This question was once again taken up by the Association with the Government of India, with the result that Mr. G. S. Hardy, Collector of Customs, Calcutta, was deputed to make a special inquiry into the nature and extent of foreign competition. After the publication of Mr. Hardy's report, a conference was held in Delhi at which representatives of the industry throughout India placed their views before the Commerce and Finance Members of the Government of India. The Government of India's decision has not yet been announced, but there is reason to believe that they have realized the gravity of the situation. They must recognize that without some breathing time, which protection alone can give, no serious reorganization of the industry can take place.

The following detailed survey of the trading conditions which obtained during the year will indicate some of the other contributory causes to the present critical state of the industry.

The cotton market proved somewhat disappointing during the year, as, except for a small spurt during the first half of March, prices showed a steadily declining tendency. This was not anticipated as the year commenced with a bullish statistical position, whilst the adoption of Southern delivery in New York contracts had also been expected to keep the market steady. The year opened with Broach Fully Good April 1929 at Rs. 363 and New York 19.17. During the whole of January and February the market remained fairly steady, Broach ranging from Rs. 352 to Rs. 364. From the beginning of March, it began to rise in sympathy with America and touched Rs. 376 on the 11th March, and then declined gradually to Rs. 350, at which figure it was quoted on April 6th. Although there was a slight temporary rise after that date, prices dropped to Rs. 332 on 23rd April and to Rs. 317 on May 1st. The contract for April May finally closed at Rs. 331 on 25th of May. On this date the price for July/August Broach, which had previously been at a premium of Rs. 13 over that of April/May, was nearly at par with that contract. During the month of June, the market showed small fluctuations, the rates for Broach ruling between Rs. 326 and Rs. 338. The beginning of July saw a big drop of Rs. 15 during the first two days, and the price went down to Rs. 313 on 6th July and Rs. 311 on the 16th. The market then began to show strength, and Broach touched Rs. 337 on 22nd July, the price in New York ruling at 19.09 on that day. The contract finally closed at Rs. 336 on 24th August or nearly the same price as the May contract with New York October at 18.42 and Liverpool at 9.87. Oomras and Bengals, which were quoted at Rs. 37 and Rs. 85 respectively below Broach in January, were Rs. 45 and Rs. 103 under Broach at the end of July. Untimely rains in January and February, which caused black leaf, had spoiled these qualities and they were sold at a big discount on Broach. Even in the Broach District the crop was partially destroyed and injured in quality owing to severe frost during these months. Southern cotton, which is mainly staple cotton, had also suffered, and mills experienced great difficulty in selecting staple varieties. The riots and the subsequent mill strike did not materially affect cotton prices at the time. The trading hours in ready cotton, however, were altered from afternoon hours to 11 a.m. to 2 p.m. on account of the riots, and although the alteration was not approved of by a section of the trade, the new trading hours are still in force.

On the 1st of May trading in New Crop Broach for April/May 1930 commenced at Rs. 347 or Rs. 23 higher than the old May contract. When the July/August contract closed on the 24th August, New Crop Broach was only Rs. 3 above that quotation. On 4th September the price touched Rs. 353, but a drop of Rs. 15 was then recorded, the price reaching Rs. 329 on 30th October. On 22nd of October the Government of the United States of America established a Board called the Federal Farm Board, with funds amounting to 30 million dollars, to help the farmers, and advanced money to growers on a 16 cents basis. This had an immediate effect on the market in New York, prices rising about half a cent, but the next day the market dropped again. It appears that the farmers did not take much advantage of this scheme, owing, it is said, to a clause that money would be advanced only to those who agreed to reduce their acreage by 25 per cent. the next year. From 1st of November, the market sagged continuously, and prices dropped to Rs. 311 on 13th November. At the end of the year, Broach stood at Rs. 309, Oomras at Rs. 258 and Bengals at Rs. 204, whilst New York stood

at 17.82 and Liverpool at 9.45. The prices of cotton all the world over showed a gradually declining tendency owing to the prevailing international trade depression. Indian prices, however, were the cheapest comparatively, and Broach showed Rs. 30 below New York parity whilst Oomras and Bengals were quoted at even a greater discount. There is no doubt that owing to the higher exchange ratio and other causes, Indian prices are losing ground year by year, as the prices for Broach May contract as obtaining in January of the following years will show :—

Year.	*Broach May Contract.* Rs.
1922	522
1923	482
1924	652
1925	459½
1926	362
1927	253½
1928	387
1929	363¼
1930	307

Turning to the yarn market, it will be seen that the position of the industry in Bombay grew much worse during the course of the year. At the commencement, the stock of yarn bales stood at 6,000 out of which only 2,000 represented bales unsold. The stocks gradually increased, and at the end of April, amounted to 4,000 bales unsold and 10,000 bales not taken delivery of by merchants, or 14,000 in all. Production then fell off owing to the strike, but in spite of this, the total unsold bales remained the same till the end of August. From this date, stocks again began to accumulate, and at the end of the year stood at 15,000 bales sold but delivery not taken and 8,000 unsold bales, or 23,000 bales in all. Not only did stocks of unsold bales increase from 2,000 to 8,000, but the figure for uncleared bales went up from 4,000 to 15,000, which indicates that merchants were unable to take up goods for want of finance and credit. If prices are considered, it will be found that there was a steady deterioration from 12¼ annas per lb. for 20s yarn at the beginning of the year to 10¾ annas per lb. at the end.

A similar survey of the cloth market reveals a still more unsatisfactory position. The year opened with comparatively small stocks—19,000 bales undelivered and 31,000 unsold, or 50,000 in all. As with yarn, stocks began to accumulate, and at the end of April, they stood at 38,000 uncleared and 56,000 unsold bales, or 94,000 in all. This was mainly due to increasing competition from abroad. On account of the strike, stocks were reduced to some extent, the figures at the end of September being 41,000 and 43,000 respectively, or 84,000 in all. During these nine months, the total imports of foreign cloth amounted to 1,489 million yards, of which Japan's share was 380 millions which, compared with the corresponding period of the previous year, showed an increase of 4 per cent. and 81 per cent. respectively. Not only did Japan continue to send increasing quantities, but she also reduced prices, compelling Indian mills to sell at a loss. At the end of the year, mill stocks in Bombay reached the figure of 58,000 undelivered and 61,000 unsold bales, or 119,000 in all. Prices for cloth showed a continuous downward tendency, although staple cotton prices did not show a corresponding decline. Further, when

cotton prices were somewhat favourable, full advantage could not be taken of them owing to the prevailing strike. In January, the price of standard longcloth was 15¾ annas, which, at the close of the year, declined to 14½ annas. That being the state of the yarn and cloth markets, it is not surprising that the industry should be in such a depressed condition.

The Mill Industry has also been adversely affected in more than one way by the exchange ratio, which, in spite of protests from every quarter, was fixed at 1*s.* 6*d.* It is well known that the majority of the people who are agriculturists depend for their livelihood upon the prices received for the produce of their lands. These prices are naturally controlled by the prices which the rest of the world can pay for the surplus exported, and which, in turn, depend on the international gold value of commodities. With the exchange at 1*s.* 6*d.*, the return to the agriculturist would be appreciably less in rupees, while interest, rent and land revenue would remain the same. To meet the decreased purchasing-power of the consumer, prices have to be reduced ; they have also to be reduced because the higher exchange ratio enables foreign countries to sell their goods cheaper in terms of rupees. The net result is especially disastrous where the full force of foreign competition exists, as in Bombay. But this is not all. Whatever difference of opinion there may be as to the intrinsic merits of the ratio, it cannot be denied that the means which Government is obliged to adopt to maintain it at its present unnatural level, are causing great hardship to industry in general by creating an artificial stringency in the money market. From June right to the middle of December call money in the open market ranged between 1 and 4 per cent., and at times money could not be lent even at 1 per cent. Yet the Imperial Bank rate was raised to 6 per cent. on 10th October and again to 7 per cent. on 31st October, thus putting an additional burden on industry and trade, which are mainly financed on the basis of the bank rate. In addition, the continuous issue of Treasury Bills at high rates diverted funds from industry and deprived the mills of the means whereby they have been usually financing their cotton and other purchases. The Government, in effect, are competing with the mills, and drawing upon the sources from which mills obtain their finance. It is useful to know what is being done in England in similar situations. During the last year, England had to pass through an unprecedented period of monetary stringency, due chiefly to wild speculation in America, and the Bank of England had reluctantly to raise its rate from 4½ to 5½ per cent. in February, and then to 6½ per cent. in September, although the latter rise was heroically put off until the constant depletion of the Bank's gold reserves made it quite inevitable. And yet, so soon as the American boom showed signs of abatement, however, the Bank lost no time in bringing its rate down to 5 per cent. by three successive stages in the short space of six weeks, thus creating a record in its own history, and that too, at a time when its gold reserves had not yet been replenished up to the customary minimum. It will be seen from a consideration of the foregoing, that the financial policy of the Government of India has contributed in no small extent to the present plight of the Mill Industry. It is not surprising that the operation of so many adverse factors should have made 1929 one of the worst years in the history of the industry, and it is obvious that, unless a resolute policy of helping the industry to stand against foreign competition and the other difficulties which are confronting it are adopted, the future cannot be viewed but with grave misgivings.

ELECTION OF CHAIRMAN OF THE ASSOCIATION FOR 1930.

The annual ballot for the office of the Chairman of the Association was held on 13th January 1930 and resulted in the election of **Mr. H. P. Mody.**

ELECTION OF DEPUTY CHAIRMAN OF THE ASSOCIATION FOR 1930.

The annual ballot for the above election took place on 20th January 1930 and resulted in the election of **Mr. H. H. Lakin.**

ELECTION OF COMMITTEE FOR 1930.

The ballot for the election of the remaining 18 members of the Committee was held on 27th January 1930 and the following members were duly elected :—

Sir Dinshaw M. Petit, Bart., Sir Victor Sassoon, Bart., Sir Ness Wadia, K.B.E., C.I.E., The Hon'ble Sir Dinshaw E. Wacha, Kt., Sir Fazulbhoy Currimbhoy, Kt., C.B.E., The Hon'ble Sir Munmohandas Ramji, Kt., Mr. F. E. Dinshaw, Mr. A. Geddis, Mr. Lalji Naranji, Mr. J. B. Petit, The Hon'ble Mr. Ratansi D. Morarji, Mr. N. B. Saklatvala, C.I.E., Mr. S. D. Saklatvala, Mr. H. H. Sawyer, Mr. F. F. Stileman, Mr. F. Stones, O.B.E., Mr. Madhavji D. Thackersey and Mr. C. N. Wadia, C.I.E.

MEMBERSHIP OF THE ASSOCIATION.

The total membership of the Association on 31st December 1929 was 90 against 89 at the same time in 1928.

The Globe Manufacturing Company, Ltd., ceased to be a member of the Association, and The Satya Mill, Ltd., and the Krishna Press were elected members of the Association during the year under review.

LEGISLATIVE ASSEMBLY.

Association's Representative.

Towards the end of March, **Sir Victor Sassoon, Bart.,** the Association's representative in the Indian Legislative Assembly, resigned his seat, and in the bye-election which was subsequently held in the Association's rooms, **Mr. H. P. Mody** was returned unopposed.

BOMBAY MUNICIPAL CORPORATION.

Association's Representative.

In accordance with the various statutory formalities mentioned in sections 15, 31 and 32 of the City of Bombay Municipal Act, **Mr. H. P. Mody** was returned unopposed as the Association's representative on the Bombay Municipal Corporation for a period of three years from 1st April 1929.

BOMBAY IMPROVEMENTS COMMITTEE.

ASSOCIATION'S REPRESENTATIVE.

Mr. S. D. Saklatvala having resigned his seat on the Improvements Committee early in December 1928, **Mr. H. P. Mody** was nominated and returned unopposed as the Association's representative on the Bombay Improvements Committee.

The term of office of **Mr. H. P. Mody** expired, under the provisions of Section 10 (3) of the Improvement Trusts Transfer Act, on 30th April 1929 and, in response to a request made to the Committee by the Secretary of the Trust for the election of a fresh representative, a ballot was held on 26th and 27th April 1929 which resulted in the election of **Mr. Ratansi D. Morarji.**

SENATE OF THE BOMBAY UNIVERSITY.

ASSOCIATION'S REPRESENTATIVE.

In accordance with Section 13 (1) of the Bombay University Act, 1928, which conferred on this Association the privilege of electing one of its members as a Fellow of the University of Bombay, the Committee appointed **Mr. Jehangir B. Petit, M.L.C.,** as their representative in the Senate.

Mr. Petit will hold office for a term of 3 years at the end of which period the Senate will be reconstituted.

BOMBAY PORT TRUST.

ASSOCIATION'S REPRESENTATIVE.

In accordance with the provisions of Section 9 of the Bombay Port Trust Act, 1879, the term of office of **Mr. Geddis** as the Association's representative on the Board of Trustees expired on 31st March 1929.

A fresh election was, therefore, held early in March which resulted in **Mr. Geddis** being returned unopposed.

BOMBAY SMOKE NUISANCES COMMISSION.

ASSOCIATION'S REPRESENTATIVE.

Early in September the Government of Bombay informed the Committee that the period of appointment of the present Commission would expire on 31st December, and pointed out that the Commission would then have to be reconstituted. The Association was, therefore, requested to appoint two representatives to serve on the reconstituted Commission.

The Committee appointed **Mr. H. H. Lakin** and **Mr. W. A. Sutherland,** and these gentlemen will serve on the Commission for a period of 2 years.

ADAMS-WYLIE MEMORIAL HOSPITAL TRUST.

ASSOCIATION'S REPRESENTATIVE.

About the middle of January, the Secretary of the Adams-Wylie Memorial Hospital informed the Committee that the founder of the Hospital, Mrs. Doughtie Wylie, was founding a new Trust on behalf of this institution, and requested the Association to appoint a European member of the Committee to be a permanent Trustee in the proposed Trust. The Committee acceded to the request and appointed **Mr. A. Geddis** to represent the Association on the Board of Trustees of the Adams-Wylie Memorial Hospital.

NATIONAL BABY WEEK.

In response to a request received from Lady Cowasjee Jehangir (Jr.), the Committee appointed **Mr. S. D. Saklatvala** as their representative on the Working Committee of the National Baby Week. Through Mr. Saklatvala's efforts, the Working Committee was able to collect a sum of Rs. 1,865 from members of the Association.

H.E. THE GOVERNOR'S SIND FLOOD RELIEF FUND.

The Committee of the Association, at a meeting held in September, decided to collect subscriptions from members for the Special Fund which was inaugurated by H.E. the Governor of Bombay to render financial assist ance to the people in the flood-stricken areas in Sind, and as a result of the endeavours which were subsequently made, a sum of Rs. 8,400 (including a sum of Rs. 3,850 sent direct by 9 members) was collected and forwarded to the Honorary Treasurers of the Fund.

DEATH OF MR. NAROTTAM MORARJI.

In recording their profound sense of regret at the sad and untimely death of Mr. Narottam Morarji, a past Chairman of the Association, the Committee passed the following resolution, which was duly communicated to the son of the deceased and to the firm of Messrs. Morarji Goculdas & Co.

> " The Committee of the Association desire to place on record their sense of deep regret at the sad death of Mr. Narottam Morarji, a prominent member of the Association and its Chairman at one time. Mr. Morarji was a pioneer in several enterprises, and as an employer of labour, held very enlightened views, and the Committee feel that his death is a great loss to the industry and to the commercial community generally."

AUDITORS.

At the Annual General Meeting of the members of the Association held on 12th March 1929, Messrs. A. F. Ferguson & Co. were appointed as auditors of the Association's accounts for the current year on the remuneration hitherto paid to the Association's auditors.

THE FAWCETT COMMITTEE—STANDARDIZATION SCHEME.

Appreciation of the Services Rendered by the Special Sub-Committee.

At the last Annual General Meeting of the members of the Association held on 12th March 1929, Mr. J. B. Petit, the retiring Chairman, in referring to the services rendered to the Association by the Special Sub-Committee of the Association, who were responsible for the formulation of the Standardization scheme of wages and the conduct of the Association's case before the Fawcett Committee, said :—

> " The views of your Association have been very fully and ably put before the Fawcett Committee by a small Sub-Committee of your Association. This report will be in the possession of the members in due course. Meanwhile, I cannot allow this occasion to pass without saying that this Sub-Committee has done the most onerous and valuable work on behalf of the Association in this respect and in the matter of the formulation of the entire scheme of standardization with all its numerous details, at very considerable inconvenience and personal sacrifice, with a persistence and thoroughness all their own. They have patiently and laboriously worked at it for months and have served the interests of the Association and the industry at large in a manner in which they have rarely been served before. The best and the most cordial thanks of the Association are due to them for their very valuable services. *I honestly feel that this Association ought to show their appreciation of their exceedingly fine work in a form more tangible than the passing of merely complimentary and flattering resolutions.*"

The matter was considered by the Committee at their first meeting held after the Annual General Meeting, and it was unanimously resolved that fitting souvenirs should be presented to the two prominent members of the Sub-Committee, Mr. S. D. Saklatvala and Mr. F. Stones, O.B.E., as a token of the Committee's gratitude for their valuable work on behalf of the Bombay Mill Industry. Accordingly, on 2nd December 1929, before a representative gathering of millowners of Bombay at the Taj Mahal Hotel, the Chairman of the Association, Mr. H. P. Mody, after making a felicitous speech extolling the very valuable work done by Mr. S. D. Saklatvala and Mr. F. Stones, presented them with two silver salvers bearing the signatures of the members of the Committee engraved in facsimile.

THE INDIAN TRADE MISSION.

(*See page 17 of Report for 1928.*)

It was stated in the last annual report of the Association that the recommendations made by the Indian Trade Mission were being carefully considered by a special Sub-Committee of the Association. But owing to preoccupation with various matters arising out of two successive strikes, the Sub-Committee were not able to formulate their views with regard to the various suggestions contained in the report till the end of May.

Briefly stated, the conclusions and recommendations of the Trade Mission were as follows :—

(1) That Trade Commissioners should be appointed at :—

(*a*) Alexandria ..For Persia, 'Iraq, Egypt and the Levant ;

(*b*) Mombasa ..For East Africa ;

(*c*) Durban ..For South Africa.

(2) That improvements should be made in finish, packing, sampling and making-up, etc.

(3) That millowners should establish a combined selling organization.

(4) That a combined bleaching, dyeing and printing factory should be established in Bombay with Government assistance.

Besides these specific recommendations, the report also touched upon certain matters of vital importance to the Indian textile industry.

In writing to the Government of India towards the end of May on the lines of a report submitted by their Sub-Committee, the Committee stated that the first recommendation of the Mission, viz., the appointment of Trade Commissioners, had their unqualified support, and that they were further of the opinion that the appointment of Trade Commissioners should precede all the other measures for the development of India's foreign markets. It was also pointed out that, in the opinion of the Committee and other commercial circles in India, the appointment of Trade Commissioners was long overdue ; and at a time when other countries were adopting a more vigorous and aggressive commercial policy, their appointment was more than ever necessary. It was thought that the territory and extent of the market allotted by the Mission to the Trade Commissioner at Alexandria was too great, and Government might, in the future, have to appoint a separate Trade Commissioner to look after the trade with Persia, 'Iraq, and perhaps Syria ; it was also pointed out that the need for such an additional Commissioner would be even greater if Indian exporting interests followed out the recommendations of the Mission and made a combined effort to increase their trade with these countries.

With regard to the second recommendation, the Committee pointed out that the question of improving the making-up, sampling, packing and stamping were receiving their detailed consideration both as regards the home and the export markets, and any steps which might be found possible to take in these matters would be communicated to Government at an early date.

In connection with recommendation No. 3, the Committee stated that, while it might be found impossible to attain the ideal aimed at by the Trade Mission, owing to the interests of many mills being confined entirely to the Indian market, there was every reason to hope that a unified system of export selling would be adopted by a large number of Bombay mills. It was also pointed out for the information of Government that a system of co-operative buying of 'Iraq cotton had already been agreed to by a number of mills spinning finer counts of yarn, and any success which this system met with would greatly assist towards a co-ordinated selling policy.

With reference to recommendation No. 4, the Committee agreed that such a factory would be of considerable assistance to the industry with such an enormous market as exists in India itself for bleached, printed and dyed goods. A scheme for the establishment of a factory on the lines recommended by the Trade Mission was put forward by Messrs. James Finlay & Co. before the Government of India with a request for financial assistance and certain other concessions, and though the necessity for financial assistance from Government in a scheme of this nature had already been indicated in the report of the Indian Tariff Board, it was very unfortunate that Government turned down the scheme on the ground that it was a Provincial and Transferred subject and could not therefore be financed from Central revenues ; and similarly unfortunate that the Government of Bombay were prevented from giving the scheme their support on account of financial stringency. The Committee were strongly of the opinion that the successful establishment of a bleaching, dyeing and printing factory would very materially assist spinning and weaving mills throughout India, and would give an added incentive to the production of yarn and cloths of finer counts, which were now almost wholly imported from other countries, and they therefore urged that Government should reconsider their decision in regard to the question of financing the scheme.

In various places in the report the Trade Mission dealt on the inequities of the import tariffs of 'Iraq, Egypt and Portuguese East Africa in so far as their application to Indian piecegoods was concerned. The Committee urged that the Government of India should endeavour to rectify these inequities by negotiating with the respective Governments.

In the final chapter of their report, the Trade Mission placed the export market for Indian mills in true perspective by comparing it with potential markets in India. The conclusion which the Committee thought should be drawn from such a comparison, was that the Mission fully realized the paramount importance of the Indian market and the necessity of protecting it effectively in order to give Indian mills a more equitable share of that trade, and it was urged that Government should take immediate steps to protect the home market against any further penetration by Japanese and other goods.

In a reply received to the above communication, the Government of India stated that the question of appointing Trade Commissioners as suggested by the Trade Mission was receiving the attention of the Government of India with a similar suggestion from the High Commissioner for India, London, for the appointment of similar officers in Europe and the United States of America. As regards the Association's remarks in connection with the establishment of a combined bleaching, dyeing and printing factory in Bombay, it was stated that the matter had been referred to the Department of Industries for further consideration.

It is now understood that Government will appoint two Commissioners early next year, and will endeavour to complete all the appointments in 1934-35. (*Appendix* **1**.)

ESTABLISHMENT OF A COMBINED BLEACHING, DYEING AND PRINTING FACTORY.

(*See pages* 19 *and* 94 *of Report for* 1928.)

Reference was made in the last annual report of the Association to an application made to the Government of India by Messrs. James Finlay & Co. requesting financial assistance and certain other concessions in respect of a proposal for the establishment of a combined bleaching, dyeing and printing factory in Bombay. The application specifically requested the following concessions :—

1. The firm desired that they should be free from any liability for payment for water in the future in the event of their being allowed to draw their supply direct from the Ulhas river ;
2. In the event of water being supplied by Government from their works at Badlapur, the firm desired that the charges to be made by Government should be restricted to the actual extra cost incurred by them for pumping, etc., *without liability to increase in the future.*
3. In addition, the capital required for the projected factory was rather large, and the firm thought it hazardous to finance the scheme on their own responsibility. Moreover, public support to a proposal of this nature was also unlikely on account of the present trade depression even if a limited liability proposition was put up. The Directors of the Company, who were prepared to provide £300,000 out of an estimated cost of £400,000, therefore suggested that Government should take a financial interest in the concern.

About the middle of May the Government of Bombay informed the Association that they had offered Messrs. James Finlay & Co., Ltd., the following scale of charges for supplying water to the proposed factory :—

Scale of water charges.

Dividend.		Rate per 1,000 gallons.
Not exceeding	9%	3 annas.
Do.	10%	4 ,,
Do.	11%	4½ ,,
Do.	12%	5 ,,
Do.	13%	5½ ,,
Do.	14%	6 ,,
Do.	15%	6½ ,,
Do.	16%	7 ,,
Do.	17%	7½ ,,
Do.	18%	8 ,,
Do.	19%	9 ,,
Do.	20%	10 ,,
Do.	21%	11 ,,
Do.	22%	12 ,,
Do.	23%	13 ,,
Do.	24%	14 ,,
Do.	25%	15 ,,
Do.	26%	Re. 1 (maximum).

Government pointed out that the lowest rate, viz., 3 annas per 1,000 gallons in the scale referred to above, was the actual extra cost that would be incurred by them in supplying 750,000 gallons of water daily, which was the estimated daily requirement of a printing factory. This minimum charge was exclusive of any share of the interest and sinking fund charges on the capital cost of the water-works at Ambernath, viz., Rs. 42 lakhs. It was also exclusive of any share of the cost of the existing staff and the present cost of maintenance. The Government of Bombay further stated that they would recover nothing more than their future out-of-pocket expenses till the printing works were able to pay a dividend of 10 per cent. on their ordinary capital. Thereafter, in order to enable them to recover a part of the interest and sinking fund charges on the capital expenditure already incurred by Government, there was a gradual rise in the water rate till a dividend of 18 per cent.was payable by the printing works, and a more rapid rise till the maximum water rate of Re. 1 per 1,000 gallons was payable when the printing factory was able to pay a dividend of 26 per cent. or more.

In this letter there was no reference to the question of rendering financial assistance to the scheme, and nothing was stated as to whether Government would have any objection to allow the firm to draw their supply of water from the Ulhas river free of charge. However, as Government's communication did not hold out any great hopes of financial assistance, it is understood the firm dropped the proposal.

The importance of an organization on the lines proposed by Messrs. James Finlay & Co., Ltd., was again stressed by the Indian Trade Mission, who, after dealing with the possibilities for a wider export market for Indian bleached and coloured goods, pointed out in their report that the successful establishment of a bleaching, dyeing and printing factory would very materially assist the spinning and weaving mills throughout India, and would give an added incentive to the production of yarn and cloths of finer counts which were now almost wholly imported from other countries. In addressing the Government of India on the report of the Indian Trade Mission, the Committee of the Association again dwelt on the desirability of Government reconsidering their decision on the question of financing the scheme, and as a result, Government have again addressed the Association on the possibility of inaugurating a scheme on the lines referred to above and requesting information as to the extent to which Government assistance would be required. The matter is receiving the attention of the Committee. (*Appendix* **2.**)

THE EAST AFRICAN INDIAN DEPUTATION.

Early in October the Committee of the Association had an informal meeting with the members of the East African Indian Deputation, which visited India under the leadership of Mr. J. B. Pandya, President of the Indian Merchants' Chamber, Mombasa, to discuss the possibility of increasing India's trade in cotton piecegoods in East Africa.

The Deputation consisted of the following gentlemen :—

Mr. J. B. Pandya, *Leader of the Deputation,*

Mr. Anantani and
Mr. Isherdas. } *Members.*

In an interesting speech Mr. Pandya explained the annual value of the existing trade in piecegoods with East Africa, and expressed the view that, if the millowners of Bombay would devote a greater amount of interest and attention to the East African market and the exact nature of the requirements of that market, the value of India's share in the trade could be considerably increased. He considered that the best means of promoting India's trade would be the establishment of a selling organization similar to that of the Twentshe Overseas Trading Company, and the adoption of a more accommodating policy in regard to inquiries.

Mr. Isherdas, another member of the deputation, stressed the need for the appointment of Trade Commissioners as a first step towards improving India's trade. He also pointed out the need for greater banking facilities for Indian merchants in East Africa, and advocated the establishment of an Indian bank.

In his concluding remarks, Mr. Pandya, the leader of the deputation, laid emphasis on the need for the Millowners' Association establishing their own selling organization even before the appointment of Trade Commissioners.

VICTORIA JUBILEE TECHNICAL INSTITUTE.

Revision of Courses in Textile Training.

In commenting on the desirability of improving the efficiency of Labour, the Tariff Board, in para 68 of their report, suggested an extension of the period of practical training allowed to the textile students of the Victoria Jubilee Technical Institute in their regular course. The Board stated :—

> " The only suggestion we have to make in regard to these courses is that there should be an alteration in the period of practical training allowed in the regular course. At present the students undergoing this course, which lasts for four years, spend the first six months of their fourth year in a mill and then return to the Institute to complete the course. We do not consider that a six months' practical course is sufficiently long, and are of opinion that it would ensure a higher standard of efficiency if it could be arranged that students, during the last two years of the course, should spend alternate days or weeks in a mill and in the Institute."

According to the existing arrangement, the students remained in the Institute for four years, and took a two years' course in spinning and a further course of two years in weaving, or *vice versa*. This scheme of training, it was felt, was not very satisfactory as at the end of four years, the work done during the first two years was more or less forgotten, and it was therefore thought that it might be far more advantageous if a combined practical course of spinning and weaving were taken concurrently instead of consecutively.

The question was considered by the staff of the Victoria Jubilee Technical Institute, and they suggested that if millowners would agree to grant the

requisite facilities in their mills, students could be compelled to undergo one year's continuous practical work on all machines in the mills during the second term of their third year, and the first term of their fourth year. This, it was pointed out, would enable the work at the Institute to be intensified during the first term of the third-year students, and the last term of the fourth-year students. The Association agreed with the suggestions made by the Victoria Jubilee Technical Institute, but unfortunately, though mills generally were inclined to consider the proposal favourably, it was not possible to give effect to these proposals on account of the unsettled conditions which prevailed during the year. However, the Principal of the Victoria Jubilee Technical Institute was informed that the Committee would be pleased to provide the necessary facilities when normal conditions obtained. (*Appendix* **3.**)

PREPARATION OF VERNACULAR TEXT-BOOKS FOR THE USE OF JOBBERS.

(*See pages* 11 *and* 86 *of Report for* 1928.)

In para 68 of their report, the Tariff Board recommended, *inter alia* :—

(1) the establishment of Trade Schools at an early date, and

(2) the preparation of vernacular text-books for the use of jobbers ;

and in writing to the Collector of Bombay early in 1929 in regard to the action taken by the Association on the recommendations made by the Tariff Board, the Secretary of the Association stated :—

> " My Committee are in agreement with the Tariff Board's suggestion that trade schools should be established in two or three convenient centres in Bombay, and any scheme which the Government of India or the Bombay Municipality put forward with this object in view will receive my Committee's earnest consideration in so far as the suitability of the course and the mechanical equipment suggested are concerned. My Committee cannot, however, pledge the Association or the industry to give financial support to such schools as, in their opinion, the provision of suitable trade schools in any locality is the joint duty of Government and the Municipality. The most that the Association can do at this time would be to promise to give facilities to students to attend the schools and encourage mills to employ students trained in them in preference to persons without such technical training."

Early in August 1928, the Director of Industries informed the Association that the Government of Bombay were considering the question of preparing vernacular text-books for the use of jobbers and requested the Committee to express an opinion on certain details connected with the preparation and publication of these books.

It was understood that the question of preparing vernacular text-books for the use of jobbers was also receiving the attention of the Committee

of Direction of the Victoria Jubilee Technical Institute, and on a reference to that body, it appeared that their answers to the points raised by the Director of Industries were as follows :—

Questions raised by the Director of Industries.	*Answers given by the Victoria Jubilee Technical Institute.*
(*a*) The type of pamphlets or books required.	The pamphlets or books for each machine should consist of about 12 to 15 pages of printed matter together with sketches.
(*b*) The subjects which each book or pamphlet should cover.	The following is the list :— 1. Mixing and Hopper Bale Breaker ; 2. Openers ; 3. Scutchers ; 4. Cards ; 5. Draw and Speed Frames ; 6. Ring Frames ; 7. Mule ; 8. Reeling and Bundling ; 9. Winding ; 10. Warping ; 11. Sizing ; 12. Designing ; 13. Plain and Fancy Loom.
(*c*) The language in which the books or pamphlets should be written.	The books might be printed in Marathi for Bombay, and Gujarati for Ahmedabad.
(*d*) By whom should the books or pamphlets be written ?	These pamphlets could be written in English by the Textile staff of the Victoria Jubilee Technical Institute and translated into vernaculars by the Oriental Translator to Government.
(*e*) The price at which the books or pamphlets should be sold so as to be within the means of operatives.	The pamphlets might be sold by the millowners to the operatives at a cost of not less than two annas each.
(*f*) What payment might be given for the copyrights of each book or pamphlet ?	A payment of Rs. 50 should be made to the writers for each pamphlet. Government should undertake to print these pamphlets at the Government Press at their own cost.

The Committee agreed with the suggestions made by the authorities of the Victoria Jubilee Technical Institute in paragraphs (*a*), (*b*) and (*c*) of the above statement, but in regard to paragraph (*d*), it appeared doubtful whether the translations made by the staff of the Oriental Translator's office—who could not reasonably be expected to be acquainted with the technical vernacular phraseology commonly used in the various processes of cotton manufacture—would attain that standard of proficiency and style which could easily be understood by the operatives. The Committee, therefore, suggested that, with a view to ensure the educative value of the books, the translations made by the Oriental Translator's office should first be forwarded to the Association in order that the Committee might be in a position to consult their experts about the suitability of the manuscripts. With regard to the prices at which the proposed books should be made available for sale, the Committee were anxious to popularise the use of these books by their operatives as far as possible, and they proposed to recommend that mills should purchase as many copies as possible and distribute them free of cost or at a nominal price to their operatives. With reference to paragraph (*f*), the Committee had no remarks to offer in connection with the amount suggested as honoraria to the writers of these books, but they expressed their inability to contribute anything towards the loss arising out of the publication of these books. It was pointed out that individual mills would have to incur some expenditure in purchasing these books and distributing them to their workmen, and the Committee hoped that, in view of the fact that mills were being advised to make this sacrifice, Government would agree to bear the expenses connected with the payment of honoraria and printing. (*Appendix* **4**.)

PERMANENT REPRESENTATION IN THE ASSEMBLY.

(*See pages* 20 *and* 163 *of Report for* 1926.)

In the Association's report for 1926, it was stated that a joint representation on behalf of the Bombay and Ahmedabad Millowners' Associations was submitted to the Government of India urging the desirability of according both the Associations the privilege of sending separate representatives to every session of the Indian Legislative Assembly. The Association was then informed that the question would be reconsidered by Government when a general redistribution of seats in the Assembly was undertaken.

However, towards the end of May, the matter was again taken up by the Committee of the Association with the Government of India, as it was understood that the existing Assembly was shortly to be dissolved. It is understood that the grounds advanced by the Association will be considered by Government in due course. (*Appendix* **5**.)

FEDERATION OF EMPLOYERS' ASSOCIATIONS.

On page 25 of the Association's report for 1924 it was stated that efforts were being made by the Committee to revive the proposal for the formation of an All-India Federation of Employers' Associations. The suggestions which were made at that time were very favourably received by Employers'

Associations generally, and several important bodies of employers either agreed to join the proposed Federation, or supported the idea and expressed their willingness to attend a meeting for the purpose. For a variety of reasons, the meeting which had been proposed to be held in 1925 had to be postponed, and since then, preoccupation with the Association's own domestic troubles precluded all possibilities of the Committee going ahead with the scheme. However, the vital importance of and the growing necessity for closer co-operation between large employers all over the country for the protection of their mutual interests was never lost sight of by the Committee, and towards the end of November, it was again decided to re-open the subject with all Employers' Associations in the country. Invitations have accordingly been issued, and it is expected that a Conference of representatives of the Associations concerned will be held early in 1930. (*Appendix* **6.**)

NOMINATION OF EMPLOYERS' DELEGATION TO THE INTERNATIONAL LABOUR CONFERENCES.

(*See pages 62 and 274 of Report for 1927.*)

Article 389 of the Versailles Peace Treaty lays down that of the four representatives to be delegated by each member state " two shall be Government Delegates and the two others shall be delegates representing the employers and the workpeople of each of the members.....Members undertake to nominate non-Government Delegates and Advisers chosen in agreement with the industrial organizations, if such organizations exist, *which are most representative of employers or workpeople,* as the case may be, in their respective countries."

The attention of the Government of India was drawn to the above Article by the Association as early as 1927, and it was then pointed out that in nominating a delegate to represent the employers of this country, *Government should be guided mainly* by the recommendations of Employers' Associations, and that it would be a violation of the Treaty if Government, while nominating a delegate on behalf of the employers of this country, were to attach greater importance to the recommendations of the different chambers of commerce than to the recommendations of recognized associations of employers.

From a report which appeared in the Press towards the end of October, it appeared that Sir Geoffrey Corbett made the following statement before the Credentials Committee of the International Maritime Conference, Geneva, in connection with the discussions which took place before that Committee over the nomination of Mr. R. P. Browne as adviser to the Indian Employers' Delegate :—

" The Government of India hoped in the future to appoint the Employers' Delegate and his Advisers on the basis of an agreement between the two Federations of India."

The only two federations which existed in India when Sir Geoffrey Corbett made the above declaration were the Associated Chambers of Commerce of India and Ceylon and the Federation of Indian Chambers of Commerce, and it was obvious, therefore, that in selecting the personnel of the employers' delegation Government proposed to depart from the procedure contemplated in Article 389 of the Peace Treaty. However, it was thought advisable in the first instance to ascertain from Government whether the statement attributed to Sir Geoffrey Corbett was correct; and if so, whether he was indicating the policy which Government proposed to adopt in the future in regard to the nomination of Employers' Delegation to the International Labour Conferences. A communication was accordingly addressed to the Government of India, but it was pointed out in reply that until an all-India Federation of Employers' Associations was formed Government must continue, in selecting the employers' representative to the International Labour Conferences, to attach great weight to nominations made by the Federation of Indian Chambers of Commerce and the Associated Chambers of Commerce. Nevertheless, it was stated, this did not mean that due consideration would not be paid to the recommendations received from other employers' associations.—(*Appendix* **7**.)

INTERNATIONAL LABOUR CONFERENCE, GENEVA.

TWELFTH SESSION.

In pursuance of Article 389 of the Treaty of Versailles, the Government of India nominated the following officials and non-officials to represent the Government of India, the employers and the workers, respectively, at the Twelfth Session of the International Labour Conference which opened at Geneva on 30th May 1929 :—

TO REPRESENT THE GOVERNMENT OF INDIA.

Delegates.

1. Sir Atul Chatterjee, High Commissioner for India.
2. Dr. R. P. Paranjpye, Member, India Council.

Adviser and Substitute Delegate.

Mr. A. G. Clow, I.C.S.

Advisers.

1. Col. H. H. Hudson, Deputy Traffic Manager, Calcutta Port Trust.
2. Mr. A. Dibdin, India Office, London.

TO REPRESENT EMPLOYERS.

Delegate.

Mr. Kasturbhai Lalbhai.

Advisers.

1. Mr. P. Mukherjee, President, Punjab Chamber of Commerce, Delhi.
2. Mr. R. K. Shanmukhan Chetty, M.L.A.
3. Mr. B. Das, M.L.A.

TO REPRESENT WORKERS.

Delegate.

Mr. N. M. Joshi, M.L.A.

Advisers.

1. Mr. B. Shiva Rao, President, Madras Labour Union.
2. Mr. V. R. Kallappa, Treasurer, All-India Railwaymen's Federation.
3. Mr. Abdul Matin Choudhury, M.L.A.
4. Mr. G. Sethi.

Mr. Dibdin will also act as Secretary to the Delegation.

INTERNATIONAL LABOUR CONFERENCE, GENEVA.

THIRTEENTH SESSION.

In pursuance of Article 389 of the Treaty of Versailles, the Government of India nominated the following officials and non-officials to represent the Government of India, the employers and the workers, respectively, at the Thirteenth Session of the International Labour Conference which opened at Geneva on the 10th October 1929 :—

TO REPRESENT THE GOVERNMENT OF INDIA.

Delegates.

1. Sir Atul Chatterjee, K.C.I.E., High Commissioner for India.
2. Sir Geoffrey Corbett, K.B.E., C.I.E., I.C.S.

Adviser and Substitute Delegate.

Mr. C. W. A. Turner, C.I.E., I.C.S.

Advisers.

1. Mr. J. E. P. Curry, Shipping Master, Bombay.
2. Captain Sir Edward Headlam, Kt., C.S.I., C.M.G., D.S.O.

To Represent the Employers.

Delegate.

Mr. Jadunath Roy, Calcutta.

Advisers.

1. Mr. P. H. Browne of Messrs. Mackinnon Mackenzie & Co., Calcutta.
2. Mr. Fakirjee Cowasjee, Karachi.
3. Mr. M. A. Master of Messrs. The Scindia Steam Navigation Co., Bombay.

To Represent the Workers.

Delegate.

Mr. M. Daud, M.A., B.L., President, Indian Seamen's Union, Calcutta.

Advisers.

1. Mr. Syed Munawar, B.A., M.L.C., General Secretary, Indian Seamen's Union, Bombay.
2. Mr. L. G. Pradhan, B.A., LL.B., Vice-President, Indian Seamen's Union, Bombay.
3. Mr. Muzzammil Ali, Assistant General Secretary, Indian Seamen's Union, Calcutta.

MUNICIPAL ASSESSMENT OF BOMBAY COTTON MILLS.

(*See pages 22 and 106 of Report for 1928.*)

In the last annual report of the Association it was stated that the special Sub-Committee of the Association who were dealing with the question of municipal assessment of cotton mills obtained expert legal opinion from England in order to assist them to arrive at an equitable method of assessment which would at the same time protect the mills against over-assessment and be simple and non-contentious.

The Sub-Committee met the Municipal Commissioner on several occasions during the year under review and after consideration of counsel's opinion and the Municipal Commissioner's own proposals in this matter it was tentatively agreed that the contractors' basis, i.e., the cost of constructing an exactly similar building on the same site should be adopted as the basis for assessment. Two architects were appointed by the parties, Mr. N. D. Kanga

by the Municipality and Mr. Burjor S. J. Aga by the Association, to work out details. The architects submitted a joint report which was subsequently discussed between the Municipal Commissioner and the Sub-Committee with the result that the following proposals were made to the Association as being acceptable to the Municipal Commissioner :—

The assessment on land and buildings should be charged at 4 per cent. on the value of land and 6 per cent. on the value of buildings computed as follows :—

Land.—An all-over rate of Rs. 7 per sq. yard to be taken for all mill lands ; provided that an allowance of two-thirds of their value would be admissible in connection with vacant lands capable of being fenced off.

Buildings.—The constructional cost of all buildings, structures or sheds in every mill premises should be taken at an all-over rate of 4½ annas per cubic foot ; the said rate to cover the cost of chimneys, reservoirs, compound walls, tanks, roads, drains, hydrants, sprinklers, etc., for which nothing extra would be charged. No increase in assessment would be made in respect of masonry foundations and platforms constructed to support machinery and tanks, pipes, or drains specially constructed to suit particular requirements.

Note.—(1) The cubic contents of all such structures would be ascertained by taking outside lengths and breadths of the said structures. The height would be taken from the ground level up to the mean height of the roof in case of a pitched roof, and up to the top of the parapet wall in case of a flat roof or terrace ;

(2) In measuring mean heights of Shed type or North light roofs, the roofs would be considered as trussed full gable roofs, and the height of such roofs would be estimated as one-fourth of the height ;

(3) The full heights of basements would not be taken into account, all measurements being from ground level only ;

(4) W. C. and Urinal Block would be ignored, and not included in cubical contents ; and

(5) Residential Buildings within the mill compounds and not separately located would be included in cubical contents.

The Municipal Commissioner also agreed to allow the 10 per cent. statutory deduction on the gross assessable value.

Two members of the Sub-Committee, Mr. C. N. Wadia and Sir Ness Wadia, however, objected to the above proposals on the grounds :—(*a*) A uniform valuation of Rs. 7 for all mills in Bombay was not, in their opinion, quite fair, because mills in the north side of the Island were penalized by the mills that had been constructed in the south side where land was more valuable; (*b*) the rate of 4½ annas per cubic foot was, in their opinion, too high for all mills in Bombay, and that at to-day's contractor's rates, a modern mill building could be constructed at less than 4½ annas per cubic foot. They, therefore, suggested that the assessment should be arrived at on the basis of Rs. 3-8-0 per square foot of internal floor area.

As there was considerable force in the arguments advanced by Messrs. C. N. Wadia and Sir Ness Wadia, the Committee of the Association decided to obtain statistics from all mills to enable them to work out the tax payable by the industry as a whole under the two alternative methods of assessment in order to assist them to arrive at a conclusion as to which scheme of assessment was most favourable. A circular letter was accordingly addressed to all members of the Association early in December, and as a result, much valuable statistics have been collected and tabulated. The results are being considered by the Sub-Committee. (*Appendix* **8.**)

TOWN DUTY ON COTTON.

(*See pages* 40 *and* 221 *of Report for* 1927.)

In paragraph 66 of their report, the Tariff Board recommended that the town duty on cotton should be reduced to 8 annas per bale on all cotton consumed by mills.

The equity of continuing the town duties has, on so many occasions, been challenged by the Association, and on the publication of the Tariff Board's report, the Association again addressed the Government of Bombay and urged the desirability of giving effect to the Board's recommendation at a very early date. It appeared from a communication received from the Government of Bombay towards the end of December 1927 that Government were not then in a position to announce their decisions in this regard.

In a Press *Communique* issued on 12th July 1929, the Government of Bombay stated that " in view of their own financial position and the representation of the Municipal Corporation for the City of Bombay in the matter, they are not prepared to proceed with the Tariff Board's proposal." The Press Note also attempted to justify the imposition of the duty by referring to the benefits supposed to have been conferred on the industry by the industrial housing scheme of the Development Department. It was a matter of regret that, because of Government's own financial position and the refusal of the Municipal Corporation to forgo their share of the receipts, Government sought to perpetuate an admitted injustice. A communication was accordingly addressed to Government, but Government held that they had never considered and *do not consider* the imposition of the Town Duty on raw cotton imported into Bombay as an admitted injustice to the mill industry; Government further appeared to hold the view (which, in their opinion, was also supported by the Indian Tariff Board) that the continuance of the Town Duty for the purpose of the industrial housing scheme was not inequitable. It was admitted that Government would have no objection to the grant of relief recommended by the Board if the Municipal Corporation could be induced to forgo their share of the Town Duty, which represented the duty levied on cotton consumed by the mills within the municipal area. However, as the Corporation entirely refused to part with their share of the receipts from the Town Duty, a reversion of Government's decisions was practically impossible, and the Committee did not therefore pursue the matter further. (*Appendix* **9.**)

POWER COSTS.

(See pages 24 and 114 of Report for 1928.)

In the last annual report of the Association it was stated that a special Sub-Committee of the Association met the representatives of the Power Companies on several occasions with a view to arrive at a mutually acceptable understanding in regard to the rates, terms and conditions at which power could be supplied to Bombay mills in the future. These discussions proved abortive at the outset, as no agreement was possible on the main issues, namely,

(*a*) cost per unit of power supplied to mills ;

(*b*) basis on which mills should be called on to pay the " minimum demand " charges in case of a prolonged cessation of work ;

and on the recommendation of their special Sub-Committee, the Association subsequently issued a pamphlet on " Power Costs " for the information of members, summarising the results of their examination of the problem, so that in the event of an ultimate failure to come to an understanding with the Power Companies, individual mills might be in a position to estimate what it would cost them to instal their own plants.

The Association's " Power Costs " elicited a " Reply " from Messrs. Tata Sons, Ltd.; nevertheless, it was understood that the door for further friendly negotiations was still open, as the Power Companies had recently obtained valuable information from abroad and were in a position to continue discussions with the Association. Accordingly, further negotiations were initiated early in December, and since then the Special Sub-Committee of the Association and representatives of the Agents of the Power Companies have again met on several occasions. The ultimate result of the discussions will be hard to surmise, but it might be stated that an understanding does not appear to be impracticable. (*Appendix* **10**.)

FEES LEVIED BY THE BOMBAY FIRE INSURANCE ASSOCIATION FOR THE INSPECTION OF ELECTRICAL INSTALLATIONS OF COTTON MILLS.

(See pages 28 and 137 of Report for 1928.)

On page 27 of the Association's report for 1928 it was stated that the Government of Bombay had expressed their inability either to abolish the system of inspection of electrical installations in cotton mills by Government Inspectors or to reduce the scale of fees to a nominal figure. It will be remembered in this connection that the Committee's endeavours to persuade the Bombay Fire Insurance Association to reduce the scale of inspection charges levied by that body were also unsuccessful as the Insurance Associa-

tion informed this Association that their Inspection Department recently lost about Rs. 10,000 on account of certain reductions made in 1928.

However, the Committee felt that the industry could not reasonably be expected, under the present trade depression, to continue the same rates, and a special Sub-Committee consisting of Sir Ness Wadia and Mr. A. Geddis was appointed to meet and discuss the question in its broader aspects with representatives of the Bombay Fire Insurance Association. To assist the Association's representatives in presenting a case for a reduction of rates, the Insurance Association was requested to furnish detailed information regarding the number of inspectors and other staff engaged by them for inspecting the electrical installations of cotton mills, and the total receipts and expenditure on account of inspection. From the information furnished, it appeared that the fees collected by them from Bombay mills amounted to Rs. 5,150 only, representing about 12 per cent. of the cost of upkeep of the Department. The Committee of the Association therefore decided that no useful purpose would be served by pressing their demand further. (*Appendix* **11**.)

REDUCTION OF FIRE INSURANCE RATES FOR NON-FIRE-PROOF MILLS.

(*See pages* 111 *and* 648 *of Report for* 1925 *and pages* 28 *and* 143 *of Report for* 1928.)

It will be remembered that, when in 1925, the Committee of the Association urged the advisability of reducing the insurance rates for non-fire-proof mills, the Fire Insurance Association pointed out that, in view of the fact that their fire experience in regard to non-fire-proof mills was exceedingly bad during the previous years, a reduction in rates was not feasible, but that the question could be reconsidered at a later date. As the Committee desired to reopen this question with the Fire Insurance Association, detailed statistics of premia paid and claims received during the last quinquennium were collected towards the end of 1928, and from a perusal of the results obtained, it appeared that in the case of 22 spinklered non-fire-proof mills in Bombay, the average percentage of claims to premia paid during the last 6 years, was only ·89 per cent.; whilst, in the case of unsprinklered non-fire-proof mills, the percentage did not exceed 15·78.

A representation was therefore addressed to the Bombay Fire Insurance Association in which it was pointed out that the high rate at present charged for sprinklered non-fire-proof risks was not warranted by the extremely low claims ratio; the claims ratio for unsprinklered non-fire-proof mills, though considerably higher than that for the sprinklered non-fire-proof mills, did not, in the opinion of the Committee, justify the present big disparity in rates between fire-proof and non-fire-proof risks. It was therefore hoped that the Fire Insurance Association would carefully review the position with a view to allowing further concessions in respect of these types of risks. (*Appendix* **12**.)

TOKA LAND ASSESSMENT.

In para 72 of their report, the Tariff Board stated that Bombay was at a marked disadvantage as compared with Ahmedabad and other centres in regard to local taxation, and further added :—

> " One point which has been brought to our notice in this connection is that there are ten mills in Bombay which hold lands from Government on what is known as " Toka " tenure. These lands were assessed at a nominal rate of one pie per square yard per annum in 1879 for a period of fifty years and, therefore, become liable to re-assessment in 1929. The Millowners' Association state that, from correspondence which has passed between some of the mills affected and the Government of Bombay, it would appear to be the intention of the latter to increase the assessment on these lands from a total of Rs. 573 to one of Rs. 1,12,770. It would obviously be beyond our province to examine the equity of the rates which are stated to be under the consideration of the Government of Bombay and we, therefore, confine ourselves to suggesting for the consideration of that Government the desirability, in the present conditions of the Bombay industry, of imposing any heavy additional assessment in graduated stages."

Towards the end of January, the Committee of the Association understood that Government were considering the question of revising the assessment of Toka lands and that the Collector of Bombay had been called upon to submit his proposals for the consideration of Government. A meeting of the Toka land holders was therefore convened in the rooms of the Association in March to concert measures for taking joint action, and as a result, a special Sub-Committee consisting of Mr. A. Geddis of Messrs. James Finlay & Co. and the Secretary of the Association assisted by Mr. Gilbert Lodge, a recognized expert in matters of land valuation, was authorized to present the case of mills holding Toka lands before the Collector of Bombay.

As a result of the labours of this Sub-Committee, the Collector subsequently offered, for the acceptance of this Association, the following terms in respect of the re-assessment of Toka lands occupied by mills :—

(1) All Toka land occupied by mills and due for re-assessment on 1st November 1929 would be re-assessed at double the present rates with a guarantee of thirty years.

(2) The above concessionary rate of re-assessment would be subject to the reservation that any portions of those areas used for remunerative purposes not connected with the mills, now or at any future time, would be assessed at full economic rates.

(3) Chawls erected by mills on their Toka land for housing their own operatives would not be held to be liable to full assessment.

(4) The concessionary assessment in (1) above would not be applicable to lands held by mills on lease where under the terms of the leases, the lessors were liable to pay the Government assessment.

After consulting the mills concerned, the Committee stated that the terms offered by the Collector were acceptable to them. (*Appendix* **13.**)

IMPROVEMENT IN INDIAN STAPLE COTTON.

Early in June, the Secretary of the Indian Central Cotton Committee informed the Association that in connection with an examination of agricultural research problems, his Committee desired to take a census of reliable trade opinion as to the improvement or deterioration of Indian staple cottons during the past five years. It was felt that many members of the Association would be in a position to furnish valuable information on this subject and the Committee were therefore requested to obtain representative opinions from its members, as to whether the cotton used by them five years ago on a certain mixing was giving the same test to-day or not. Accordingly, members of the Association were asked to furnish their opinions in regard to all or any of the following staple styles :—

1. Coompta, Dharwar.
2. Westerns, Northerns.
3. Cambodia, Karunganni.
4. Surat.
5. Dhollera, Broach.
6. Moglai (Latur, Nanded, etc.).
7. Punjab-American.

In response to this circular valuable opinions were received, and the following tabulated summary was subsequently furnished to the Indian Central Cotton Committee :—

(1) *Coompta, Dharwar.*—It was reported that in most cases when purchases of this variety of cotton were made in the mofussil they had given a satisfactory test. Pure Coomptas had not deteriorated : the average of tests during the past five years showed that the strength of staple had been maintained and that the cotton could be used in mixing of the same counts of yarn as before. But, it had become much more difficult to obtain unmixed Coompta cotton in Bombay. Much of the genuine Coompta cotton owing to admixture with Uplands was much cleaner and whiter than before.

(2) *Westerns and Northerns.*—The general opinion was that progressive deterioration had been noticed both in the strength and length of staple. It was also reported that they were found to be more fluffy than before. The reasons given for deterioration were as follows :—

(*a*) Lack of classification of kappas before ginning.
(*b*) Short staple seed being mixed in sowing.
(*c*) Mixing of waste when ginning.
(*d*) Watering when pressing.

(3) *Cambodia, Karunganni.*—A little weakness in strength of staple had been noted. It showed slight unevenness and was a little more neppy. Quality was reported to have deteriorated. Pure Cambodias had lost their silky appearance and had deteriorated in staple.

(4) *Surats.*—This variety appeared to have shown a slight improvement during the last five years, but in certain tracts, owing to excessive rain and frost, the last year's crop was damaged to some extent.

(5) *Dhollera, Broach.*—Members generally were of the opinion that the strength of staple was weaker and the length shorter. It had lost its spinning value, owing to the presence of black leaf and admixture with inferior types of Gujerat seeds. Broach cotton had also depreciated in quality during the last four years.

(6) *Moglai (Latur, Nanded).*—This variety of cotton arriving in Bombay was poor in staple compared with what it was five years ago. But when it was used in up-country mills, it appeared to be fully equal in staple to the cotton five years back. Nanded cotton had lost its spinning value, having depreciated in many respects. Parbhani cotton did not give as good results as it used to give some years ago. The main defects seemed to be crushed seeds, leaf, stain, etc. Latur and Nanded cottons were not capable of spinning 20s yarn. Moglai cotton might be said to have lost almost its value as a long-staple cotton.

(7) *Punjab-American.*—It was generally reported that deterioration in staple was marked, complaints having been received even from Cawnpore that the cotton was not anything like what it was three years ago. It had become more leafy, irregular, and much weaker in staple length and strength. It had been reported that mixing of this type of cotton with Deshi was adopted to such an extent that it was almost impossible to obtain it pure. The cause of gradual depreciation was indiscriminate mixing with Deshi cotton. Several firms which purchased large quantities in former years had ceased to do so now. It was now found to be suitable for spinning 16s only.

It was also pointed out with reference to Westerns and Northerns, Cambodia, Karunganni and Moglai (Nanded, Latur, etc.) varieties of cotton, that it would be advisable for the Indian Central Cotton Committee to institute inquiries with a view to ascertain if it was not a fact that there was no deterioration in the pure varieties of these cottons. (*Appendix* **14**.)

STONE ALLOWANCE.

(*See pages* 71 *and* 294 *of Report for* 1927.)

In the 1927 annual report of the Association it was stated that the Bombay Cotton Merchants and Muccadums' Association sought to abolish all allowances hitherto granted to the buyers in weighment of cotton and that as a result of the Association's endeavours in this matter and the intervention of the East India Cotton Association, the Muccadums' Association subsequently agreed to suspend the execution of their plans till the East India Cotton Association had considered this question in consultation with all sections of the trade.

The East India Cotton Association thereafter appointed a special Sub-Committee consisting of three members representing the Millowners' Association and one member representing the Muccadums' Association with Sir Purshotamdas Thakurdas as Chairman, to deal with this matter. To a suggestion made by Sir Purshotamdas that sellers and buyers should mutually agree upon giving and taking the stone allowance either in the shape of allowances being deducted from the weighment list on the following scale *or* by way of putting a stone in the scale before weighment, the representatives of the Association stated that, personally they were agreeable to accept the suggestion as the best solution of the problem, and assured him that they would place his proposals before the Millowners' Association :—

Scale of weighment allowances :—

½ pound per bale on F. P. bales 1 ,, ,, ,, ,, half-pressed bales 2 pounds ,, ,, ,, sample boras	during the dry season.
1 pound per bale on F. P. bales. 2 pounds ,, ,, ,, half-pressed bales 3 ,, ,, ,, ,, sample boras	during the wet season.

The matter was accordingly placed before this Association, and in communicating their views to the East India Cotton Association, the Committee stated that while they had no objection to give a fair trial to the scale of allowances proposed by Sir Purshotamdas and agreed to by the Muccadums' Association, they considered that proper technological experiments should be made to ascertain the exact amount of allowances to be given, and the present scale should be continued *only* till such time as such experiments had been made.

Unfortunately, the East India Cotton Association did not accept the Association's proposal as, in their opinion, it was not feasible to carry out the experiments suggested by this Association. (*Appendix* **15**.)

TRADING HOURS AT THE SEWREE COTTON MARKET.

Towards the end of February, Mr. F. F. Stileman, the Association's representative on the Board of the East India Cotton Association, informed the Committee that a proposal to alter the hours of trading at the Sewree Market and keep it open from 11 a.m. to 2 p.m. instead of the usual business hours was shortly coming up before the Board of the East India Cotton Association. Personally, Mr. Stileman was of the opinion that the proposal was a sound one but he desired to be informed of the Committee's views on this matter.

The Committee were generally in favour of the proposed change, and Mr. Stileman was therefore requested to support the proposal.

STANDARDS OF AFRICAN COTTON.

Early in May the Secretary, East India Cotton Association, informed the Association that the question of standards of African cotton had, in view of its growing importance in the Indian market, recently been engaging the attention of his Association and that his Board of Directors had appointed a Committee consisting of three members of the East India Cotton Association and also representatives of certain firms dealing in African cotton, to go fully into the matter. The Association was requested to nominate two representatives of those mills which consumed African cotton regularly in good quantities, to serve on the Committee, and the Hon'ble Sir Munmohandas Ramji was appointed by the Committee for this purpose. (*Appendix* **16.**)

EAST INDIA COTTON ASSOCIATION—APPEAL COMMITTEE.

Special Appeal Committee for East African Cotton.

Early in August it was suggested to the Committee of the Association that in view of the difficulties which were being experienced in cases of surveys and appeals in East African cotton, the East India Cotton Association might be requested to appoint a Special Panel for surveys and arbitration on East African cotton. A letter was accordingly addressed to the East India Cotton Association, in which it was pointed out that the recent large increases in the imports and consumption of East African cotton made the institution of special machinery on the lines mentioned above almost imperative.

The East India Cotton Association, however, desired that the matter should first be informally discussed in a Sub-Committee consisting of representatives of both the Associations, and requested the Committee to depute two gentlemen to meet their representatives.

The Hon'ble Sir Munmohandas Ramji and Mr. D. F. Batliwala were appointed for the purpose, and the results of the Sub-Committee's deliberations are now awaited. (*Appendix* **17.**)

TECHNOLOGICAL LABORATORY OF THE INDIAN CENTRAL COTTON COMMITTEE, MATUNGA.

Early in August, the Secretary of the Indian Central Cotton Committee invited the attention of the Committee to the following resolution adopted at a meeting of the Indian Central Cotton Committee in connection with the question of making the Committee's Technological Laboratory, Matunga, of more direct utility to the cotton trade :—

> "That the Central Cotton Committee request the Technological Research Sub-Committee to consider most carefully at the earliest opportunity, means whereby the Committee's Technological Laboratory could be made of more practical use to the cotton trade, without, in any way, reducing the present value of the Laboratory to the cotton breeders of Provincial Agricultural Departments."

He suggested that, as an essential preliminary to any steps being taken to give effect to this resolution, the Association might agree to send its representatives to meet the local members of the Technological Research Sub-Committee at the Laboratory in order to get themselves acquainted with the work in progress there, and to consider the facilities available before discussing the directions in which the intentions of the Indian Central Cotton Committee could be most desirably and effectively carried out, having regard to the requirements of the cotton trade in particular. Accordingly, the Committee of the Association visited the Technological Laboratory at Matunga on 4th September 1929, and at a joint meeting which was held later in the same day under the chairmanship of Mr. S. D. Saklatvala, Vice-President of the Indian Central Cotton Committee, it was decided that the Bombay Millowners' Association and the East India Cotton Association should be invited to send two representatives each to attend the November meeting of the Technological Research Sub-Committee of the Indian Central Cotton Committee in order to discuss the various proposals and suggestions put forward at the meeting, and work out a scheme for putting them into effect.

In accordance with this resolution, and in response to a request received from the Indian Central Cotton Committee subsequently, the Committee of the Association appointed the Hon'ble Sir Munmohandas Ramji and Mr. H. H. Lakin to attend the November meeting of the Technological Research Sub-Committee. (*Appendix* **18.**)

IMPORT DUTIES ON COTTON PIECEGOODS IN INDIA.

During the year under review, the Committee of the Association met the Hon'ble Sir George Rainy and the Hon'ble Sir George Schuster on several occasions for informal discussions on the present position of the Indian Textile Industry and the urgent necessity of according to it an adequate measure of protection against foreign competition. The six months' stoppage of work in 1928 coupled with a number of sporadic strikes in the industry even when the Fawcett Committee was sitting, had swelled the industry's losses from Rs. 7,36,309 at the end of 1927 to Rs. 2,98,77,920 in 1928 and at the same time stimulated the imports of Japanese cloth into India to an alarming degree. The prospects for the industry were therefore extremely gloomy ; nevertheless, it was hoped that resumption of normal working conditions in cotton mills would tend to ease the situation during the year under review. These hopes were not realised and by the end of April the industry was again involved in a general strike.

The hopelessness of the situation was placed before His Excellency the Viceroy when he came to Poona towards the end of June by a deputation of the Committee led by the Chairman, and as a result, further informal discussions followed between the Committee of the Association and the Hon'ble Members in charge of Commerce and Finance Departments of the Government of India. Towards the end of July, Government announced the appointment of Mr. G. S. Hardy as Special Cotton Tariff Officer to examine and report on the possibility of substituting a system of specific duties for the existing system of *ad valorem* assessment of cotton piecegoods.

Mr. Hardy was also to ascertain and report simultaneously what changes had taken place since the Tariff Board reported, in the volume of imports, classes of goods imported and the extent and severity of external competition with the products of Indian mills.

Mr. Hardy's Report.

In his report, which was submitted after a five-month investigation, Mr. Hardy expressed the view that on administrative grounds a change from the existing *ad valorem* method of assessing the duty was undesirable. As regards volume of imports from other countries, Mr. Hardy found that Japan's progress since the Tariff Board reported had been rapid and uninterrupted. Japan's most striking advance was found to have taken place in shirtings ; progress was first made at the expense of the Indian mills, and figures for the first half of the year 1928-29 indicated very serious Japanese competition.

Soon after the publication of Mr. Hardy's report, the Government of India convened a conference of representatives of the various associations connected with the Indian Textile Industry to ascertain their views on the report, and at the conference, which was held at the Imperial Secretariat on 9th December, the following bodies were represented :—

The Millowners' Association, Bombay.

The Millowners' Association, Ahmedabad.

The Millowners' Association, Baroda.

The Factory Owners' Federation, Delhi.

Mr. G. W. Chambers of Messrs. Binny & Co., Madras, represented the millowners of Madras, Mr. D. P. Khaitan represented the millowners of Bengal and Mr. John Tinker and Mr. Ramsay Scott represented the millowners of Cawnpore. (*Appendix* **19**.)

IMPORT DUTIES ON COTTON PIECEGOODS IN PORTUGUESE EAST AFRICA.

Early in February 1928 the Committee of the Association were informed that the Portuguese authorities at Mozambique had recently increased the duties on cotton goods imported from all countries except Portugal. As Indian mills were doing considerable business with Mozambique, the Committee requested the Government of India to intervene in the matter and persuade the authorities at Mozambique to reduce the duties. The Government of India had no detailed information on the subject and nothing further was therefore possible in 1928. However, when the Indian Trade Mission

visited Portuguese East Africa in the middle of 1928, they found the following scale of duties in force in the various areas administered by the State :—

Cotton Piecegoods.	Districts of Lourenco Marques, Inhambane and Mozambique.	District of Quelimane.	District and Town of Tete.
Grey and Bleached :—			
(*a*) Portuguese ..	10% *ad valorem.*	10% *ad valorem.*	17% *ad valorem.*
(*b*) Foreign ..	20% *ad valorem* or 0.50 escudos per kilo whichever is higher.	23% *ad valorem* or 0.20 escudos per kilo whichever is higher.	17% *ad valorem.*
(*c*) Chaddar, langota and cotton cloth of chaddar type.	20% or 0.70 escudos per kilo whichever is higher.	23% *ad valorem or* 0.40 escudos per kilo whichever is higher.	17% *ad valorem.*
Dyed or Printed :—			
(*a*) Portuguese ..	10% *ad valorem.*	10% *ad valorem.*	17% *ad valorem.*
(*b*) Foreign ..	20% *ad valorem* or 0.70 escudos per kilo whichever is higher.	22% *ad valorem* or 0.40 escudos per kilo whichever is higher.	17% *ad valorem.*
(*c*) Kaniki and lopa	20% *ad valorem* or 0.90 escudos per kilo whichever is higher.	22% *ad valorem* or 0.60 escudos per kilo whichever is higher.	17% *ad valorem.*
Cotton Blankets :—			
(*a*) Portuguese ..	10% *ad valorem*[e]	20% *ad valorem.*	26% *ad valorem.*
(*b*) Foreign ..	0.53 escudos per kilo.	20% *ad valorem.*	26% *ad valorem.*

Note.—4.50 escudos=£1.

In the case of grey goods and cotton blankets, the Mission found that *the prices per lb. were such that* ad valorem *duties would never apply.* The application of the Tariff, therefore, resulted in an excessive percentage of duty on piecegoods imported from India consisting of low-priced grey coarse varieties, and their gradual replacement by Japanese fabrics of a lighter texture. In view of the possibilities and extent of the East African market and the peculiar position created by the application of the Portuguese East African Tariff on Indian piecegoods which, they considered, would have far-reaching effects, the Mission was of the opinion that the Government of India should negotiate with the authorities concerned and endeavour to remove the disability attached to Indian goods.

On the publication of the Trade Mission's report, and at the instance of the Government of India, His Majesty's Government in the United Kingdom represented the matter to the Portuguese Government, but the reply was unsatisfactory as it only elicited a statement to the effect that the Customs duties on different textiles were fixed by the Mozambique Government in conformity with their revenue requirements and certain other facts which had to be taken into consideration in fixing the Customs duties. The Portuguese Government also observed that they were not unaware that the high cost of production in British India made the competition of its textiles in Portuguese East Africa difficult, and they considered that any diminution of the customs duties would not solve these difficulties since the reduction in question would

not affect textiles from British India alone, and the competition of countries which were favoured by a lower cost of production, would not cease to be felt.

However, by a legislative diploma published on 10th August 1929, certain amendments were made in the Customs Tariff of Portuguese East Africa by which the special tariff differentiation against cotton Chaddars, Langotas, Kanakis and Lopas imported from India was removed. The effect of the amendments is that there will be no special rate of assessment for Chaddars, Langotas, Kanikis and Lopas and the general rates applicable to "Foreign goods" will also apply to these classes, which means a reduction of duty amounting to .20 escudos per kilo. (*Appendix* **20.**)

IMPORTATION OF COTTON PIECEGOODS INTO BAHREIN.

Early in January, through the courtesy of the Bombay Chamber of Commerce, the attention of the Committee was drawn to certain discussions which took place at a meeting of the Manama Municipality in connection with the question of incorrect marking of piecegoods manufactured in India. It was stated that piecegoods marked 39 yards were found on actual measurement to be 36 yards only, and much adverse comment had ensued as it was also stated that goods imported from Japan and Manchester were always of correct length.

It was subsequently understood that the Bahrein Municipality had passed the following resolution :—

(1) "Dealers in piecegoods are not allowed to import piecegoods, whether dyed or otherwise, of shorter lengths than marked thereon.

(2) The above applies to both European and Indian cloths, whether dyed or otherwise. It also applies to cloth imported in bales from India

(3) The Bahrein merchants are warned against importing short lengths and are given two months' time to communicate with their correspondents or agents abroad. After this the Customs Director will have the right to inspect all cloths imported.

(4) The Director will have the right to detain the goods if found imported in contravention of these rules. On the receipt of such reports the Municipality will lodge a complaint with the Government for punishing the importer.

(5) The Municipality will have the right to search the shop of the merchant when it is reported to them that he sells short-length cloths in contravention of these rules."

As the Indian export trade passing through Bahrein is of considerable value, the above resolution was brought to the notice of all members of the Association and the Ahmedabad Millowners' Association. (*Appendix* **21.**)

IMPORT DUTY ON LIQUID FUEL OIL.

(*See pages 47 and 223 of Report for 1928.*)

In the last annual report of the Association it was stated that, towards the end of October 1928, the Committee of the Association submitted a representation to the Government of India, Commerce Department, requesting a reduction in the import duty on liquid fuel from 7½ per cent. *ad valorem* (then based on a tariff value of Rs. 53-5-4 per ton) to a specific duty of Re. 1 per ton, so as to make it more comparable with the duty levied on coal ; or, in the alternative, the fixation of a separate tariff valuation for furnace oil and other kinds of fuel oils for the reason that, while furnace oil was assessed at Rs. 53-5-4 per ton, it was actually sold in Bombay at Rs. 35 or at Rs. 28 ex-ship, Bombay Harbour. The adoption of the first proposal, namely, a reduction in the general level of duties for all oils would depend finally on the vote of the Legislature ; while the second proposal was regarded by all concerned as being more simple and capable of adoption provided satisfactory safeguards could be devised to prevent the importation of Diesel and other kinds of highly priced oils as furnace oil so as to obtain the benefit of the lower valuation.

The Burmah Shell Company, who were consulted by the Committee on this subject, expressed their willingness to keep all " furnace oil " imported into Bombay in a bonded warehouse or tank, and to make all issues therefrom under the supervision of a Customs Officer permanently established at the Company's Wadi Bunder Storage Depot, so that the correct duty might be paid when supplies were actually issued from the storage tanks ; *and to guarantee that no oil imported and specified as " furnace oil " was subsequently sold as Diesel or other highly priced oils.*

This matter was also discussed by the Committee with the Director-General of Commercial Intelligence when he visited Bombay in November 1928, but the amendments in tariff valuations which were made at the end of December 1928, besides making a reduction of about Rs. 9 in the tariff value of all kinds of oil, substantially failed to give effect to the suggestions made by the Association.

Government stated that they were prepared to consider the question of splitting up the head " Fuel Oil " into two classes *only* if two clearly distinct specifications for (*a*) furnace oil and (*b*) Diesel oil, easily applicable by the Customs authorities, could be suggested. In this connection it was understood that the Burmah-Shell Company had informed the Director-General of Commercial Intelligence, under instructions from their London Office, that they desired to drop the proposal for the differentiation between fuel and furnace oils, as it was doubtful whether, owing to their world-wide sources of oil supply, the present specification of fuel oils would be kept up over a period of years. It was also ascertained that, on the advice of a very high authority on petroleum technology at Home, whom they had consulted in this matter, Government had decided that it, was not possible to distinguish by any means between the two oils for fiscal purposes, except on the ground of actual manner of use, and Government were therefore not prepared to consider a system of certificates of consumption as, in their opinion, it would introduce an entirely new principle in the administration of the tariff.

The position, therefore, is that consumers of furnace oil still continue to pay a price which covers the duty charged on the average value of Diesel and Furnace oils. (*Appendix* **22.**)

IMPORT DUTY ON JACQUARD LINEN THREAD.

(*See pages* 49 *and* 225 *of Report for* 1928.)

On page 49 of the last annual report, reference was made to a representation made by the Committee of the Association to the Central Board of Revenue requesting them to consider the advisability of allowing the importation of heald yarn and jacquard linen thread, whether they are cut into lengths or imported in bulk, free of duty.

The Association has since been informed by the Central Board of Revenue that they are unable to amend the law as suggested in the Committee's representation. (*Appendix* **23.**)

IMPORTATION OF DEXTRINE INTO INDIA.

Previous to the revision of the Indian tariff in 1916, all machinery, as defined in the tariff, was admitted free of duty. Mill stores were assessable to duty under the Statute, but under Customs' circular No. IV of 1896, certain specified stores were admitted free of duty provided they were imported by the owner of a cotton weaving mill and it was established to the satisfaction of the Customs Department that they were intended for use in the weaving of cotton or the baling of cotton woven goods. In 1916, though a general rate of 2½ per cent. was levied on all imported machinery, exemption was made in the case of machinery imported by the owner of a cotton mill, and a system of refunds was also sanctioned by the Government of India under which mills could obtain a refund of duty paid on machinery purchased from stockists, and mill stores still continued to be allowed free of duty.

All these concessions were withdrawn in 1921, but the question was again reviewed by the Fiscal Commission in 1922 who recommended that the existing duty on machinery should be abolished as early as possible and that raw materials required for Indian industries should ordinarily be admitted free of duty. The abolition of the import duties on machinery and mill stores again figured in the case for protection put up by the Association before the Tariff Board, and the remarks made by the Board in this connection are well worth reproduction :

> " Among the proposals submitted to us by the Bombay Millowners' Association was one that the duty on machinery and mill stores should be abolished.... We are, however, of the opinion that in view of the present depression in the industry.....the concession given to it previous to 1921 should again be granted."

In announcing their decisions on the Tariff Board's recommendations, the Government of India stated in their Press *communique* of 7th June 1927:—

> " The removal of the import duty on machinery and on the materials of industry was recommended by the Fiscal Commission and is in accordance with the principle of the resolution adopted by the Legislative Assembly on the 16th February 1923, that the fiscal policy of the Government of India may legitimately be directed towards fostering the development of industries in India. In giving effect to this principle, as revenue considerations permit, the Government of India are prepared to give precedence to articles used chiefly by industries which are passing through a period of depression."

and appended a list of mill stores which they had decided to allow free of duty.

The 1927 report of the Association gives a detailed account of the representations submitted to the Government of India on the desirability of extending the " free list," and it is gratifying to note that as a result of this, considerable additions were made to the list in 1928.

Early in October this year, the Committee of the Association again addressed the Government of India and urged that Gum Tragon and Dextrine should be classed as " Starch and Farina " and imported free of duty. These substances are extensively used by cotton mills in sizing and finishing processes, and as far as the Committee were aware, not by any other industry. It was, therefore, thought that the benefits of the concession would accrue to cotton mills only, but in case Government were unable to grant a general exemption, it was urged that a system of refunds based on certificates of actual consumption in cotton mills should be instituted so that the concession might be availed of by cotton mills only. Government later in the year intimated that they could not accept the Association's suggestions in this connection. (*Appendix* **24,**)

TARIFF VALUATIONS UNDER THE INDIAN TARIFF ACT.

For purposes of record the Indian Customs Tariff, Schedules II and III, appended to the Indian Tariff Act, VIII of 1894 (as in operation on 1st April 1930) showing the rates of customs duties levied on goods imported into and exported from British India, together with tariff values assigned to certain articles for the purpose of assessment of customs duties during the 9 months April to December 1930 are reproduced in full in the appendix. (*Appendix* **25.**)

TRADE DISPUTES ACT, 1929, AND RULES THEREUNDER.

(*See pages* 55 *and* 244 *of Report for* 1928.)

The Committee's criticisms on the Trade Disputes Bill were fully set forth in the Association's report for 1928. The Bill with certain amendments was, however, passed by the Legislative Assembly on 8th April, received the assent of the Governor-General on 12th April 1929 and became law on 8th May 1929.

The Act in question and the rules framed by the Government of Bombay in accordance with the powers conferred on them under Section 19 of the Act, are reproduced in full in the appendix for purposes of record. (*Appendix* **26**.)

BOMBAY MATERNITY BENEFITS ACT, AND RULES THEREUNDER.

(*See pages 78 and 350 of Report for 1924 and pages 60 and 380 of Report for 1925.*)

In the Association's report for 1925, it was stated that a Bill " to regulate the employment of women in factories some time before and some time after confinement and to make provision for the payment of maternity benefits " was introduced in the Assembly in 1925 by Mr. N. M. Joshi. The Bill was circulated for criticism and, it is understood, was adversely criticised by almost all public bodies consulted on the subject, and was, therefore, dropped.

In 1928 Mr. R. S. Asavale introduced a similar Bill in the Bombay Legislative Council, which was in the first instance referred to a Select Committee. Mr. J. B. Petit, the Association's representative in the Provincial Council, who was also a member of the Select Committee, appended the following minute to the Select Committee's report, which adequately summarises the Association's views :—

" I regret I am still unable to agree to the principle underlying the Bill. Nor am I in favour of the methods proposed by the Select Committee for putting that principle into effect, for the reasons set out by me at very great length in the speech I made when opposing the first reading of the Bill during the July session of the Council.

" My main objections to the Bill are :—

" (1) That it is the function of the State to provide maternity benefits and not the function of the employers.

" It is stated in the Objects and Reasons attached to the Bill that it is sought to carry out some of the proposals contained in the Draft Convention passed at the First International Labour Conference. In this connection it is pertinent to point out that the Draft Convention adopted at Washington, enjoined that the benefits to be paid to women in connection with their confinement should be provided either out of public funds, or by means of a system of State insurance. The Bill, however, goes even beyond the provisions of the Draft Convention and requires industrial employers to pay for the maternity benefits for women employed in industries.

" The Bill in the form in which it has emerged from the Select Committee absolutely flouts this principle, since it seeks to impose the whole cost of maternity benefits on employers, a principle which has been accepted by no other civilized country.

" (2) That the exhaustive investigations made by the Government of India and the Provincial Governments into the question of maternity benefits led them to the unanimous conclusion that legislation on the lines of the Draft Convention adopted by the International Labour Conference at Washington was premature, impracticable and unsuited to the conditions prevailing in India.

" (3) That legislation dealing with maternity benefits should apply to the whole of India and to all classes of labour.

" In my opinion no satisfactory answers have been given by the supporters of the Bill to these three objections, and until my objections to the principle of the Bill have been met, I must emphatically oppose it as absolutely unfair and uncalled for."

The Bill was, however, accepted by the Provincial Council, and became law from the 1st July 1929.

The Act and the Rules framed thereunder by the Government of Bombay are reproduced in full in the appendix.

The Act enjoins the payment of maternity benefits to female operatives employed in factories situated within the undermentioned areas, for a period of three weeks before and four weeks after confinement at the rate of 8 annas per day :—

Bombay Suburban District ; Bombay City ; Ahmedabad ; Viramgam ; Surat ; Broach ; Jalgaon ; Sholapur ; Belgaum ; Amalner and Karachi. (*Appendix* **27**.)

INCOME-TAX ACT AMENDMENT.

Bill to Prevent the Evasion of Income-tax and Super-tax by the Formation of Bogus Firms and Companies.

(*See pages* 87 *and* 396 *of Report for* 1927.)

In the Association's report for 1927, reference was made to the attempts made by the Government of India to prevent the evasion of income-tax and super-tax by the formation of bogus firms and companies. What Government then proposed to do was that certain wide discretionary powers should be conferred on the Income-tax officials who would then be at liberty to treat the members of a company or association as separate assessees and assess them on their share of the total profits of the company if in the opinion of the Income-tax officer, a *reasonable* share of the profits had not been distributed. The provisions of the draft Bill, it is understood, evoked considerable criticism, when it was circulated for public opinion, as well as in the Assembly, and was, therefore, referred to a Select Committee of the House, for consideration and report.

Towards the middle of April, the Government of Bombay forwarded to the Association a copy of the Bill as amended by the Select Committee and requested the Committee to express an opinion on the subject.

On a careful consideration of the draft provisions, it appeared that the Bill had not been essentially altered in principle, but certain radical alterations had been made in the details, which, the Select Committee thought, undoubtedly raised questions which required the fullest consideration, and this was perhaps the principal reason for re-circulating the Bill for public opinion.

The Committee were of the opinion that the Select Committee had eliminated many of the objectionable features of the 1927 Bill, and the powers which they now sought to confer upon the Income-tax Department, were hedged in with certain safeguards and definitions which would make the law applicable *only* to those companies which are formed for the purpose of evading the tax or where an attempt at evasion had taken place. Another important amendment made by the Select Committee was the substitution of Boards of Referees as appellate tribunals in place of High Courts. The Select Committee also laid down that the decisions of Boards of Referees were final, but on points of law were subject to a reference to the High Court.

In communicating their views to the Government of India, the Committee stated that while they generally approved of the Bill as drafted by the Select Committee, the substitution of the Boards of Referees for High Courts as the final appellate tribunal was open to serious objections, as appellants would be compelled to disclose the details of their business to other merchants forming the panel from which the Board of Referees would be constituted.

The Committee also held that the appointment of a Board of Referees should not rest with the Commissioner of Income-tax, as was contemplated by the Select Committee, for, even though the Commissioner was directed to avoid selection of persons likely to show bias either for or against the appellant, there was nothing that would tend to remove from the mind of an appellant the very natural apprehension that he was not likely to have a fair hearing from a Board, who owed their appointment to the Commissioner of Income-tax.

The Bill as amended by the Select Committee was taken up for discussion in the September session of the Assembly, but on the motion of Government, was again referred to another Select Committee, as it appeared that there were still potential possibilities of circumventing legislation. Mr. H. P. Mody, the Association's representative in the Legislative Assembly, is a member of this Select Committee. (*Appendix* **28**.)

INDIAN INCOME-TAX ACT.

"CARRY FORWARD OF LOSSES."

Towards the end of November, the Committee addressed the Government of India, Central Board of Revenues, in regard to the necessity of amending the income-tax law to enable an assessee to set off his assessable profits or income in any year against losses made in previous years.

An amendment of the Act on the lines mentioned above appeared to be imperative, for according to the existing procedure of assessment, Government claimed their right to tax an assessee whenever he made any profit, without allowing him an opportunity to recoup his previous losses. The necessity of according relief to an assessee making a profit after a period of continuous losses had already been recognized in important commercial and industrial countries of the West, notably the United States of America and the United Kingdom, and the relief urged by the Committee did not, therefore, constitute a radical departure from the principles of taxation followed in other countries.

In England, before the Finance Act of 1926 was passed, the statutory profits for any year were computed by taking the average profits of the three preceding years. In this way, profits were, to a large extent, " evened out." The average of three years was adopted for trades, manufactures and professions, five years for mines, and with regard to certain other profits, seven years. The trade depression that prevailed in England immediately after the war revealed that the average of three years was not sufficient to protect trades and manufactures, and it was felt that, unless the relief was greatly extended, they would be hard hit. The Royal Commission on Income-tax, 1920, made recommendations in this connection, and the Finance Act of 1926 brought about certain important changes in the law. By Section 29, the three years' average was done away with, and it was laid down that tax should be computed on the income of the year preceding the year of assessment, as in India. It was also further provided by Section 33 of the Act, that the assessee can claim a set-off in respect of losses made within six years.

Section 33 of the British Income-tax Act reads as follows :—

> " Where a person has, in any trade, profession or vocation carried on by him, either solely or in partnership, suffered a loss in respect of which relief has not been wholly given under section 34 of the Income-tax Act, 1918 (which relates to relief in respect of certain losses), or under Rule 13 of the Rules applicable to Cases I and II of Schedule D (which provides for the setting off of losses against profits or gains in a distinct trade), or under any other provision of the Income-tax Act, he may claim that any portion of the loss for which relief has not been so given shall be carried forward, and as far as may be, deducted from or set-off against the amount of profits or gains on which he is assessed under Schedule D in respect of that trade, profession or vocation for the six following years of assessment."

Thus, instead of three years' average, the assessee in England now gets six years' time to wipe off his losses.

Under the United States law, a tax-payer with a net loss in any year may deduct the amount thereof from the income of the succeeding taxable year, and if there is insufficient income in that year against which to offset the loss, then the balance may be applied against the income of the following year.

When the Income-tax Bill was before the Assembly in 1922, a proposal was put forward that losses in business should be carried forward and set-off against profits of succeeding years. This was turned down by the Select Committee, but when the Bill came up for discussion before the House, Mr. Agarwalla moved an amendment to the effect that, whenever there was a loss in business, it should be taken into consideration in calculating the assessable profits of the succeeding year. Government opposed the resolution through their official spokesman in the House, and ultimately won their case, though a careful perusal of the speeches made on the occasion did not reveal a single argument in justification of the adoption of a different practice in India as compared with the United Kingdom.

The question was also considered by the Indian Taxation Enquiry Committee (1924-25) and their findings were :—

> "230. The present basis of assessment is the income for the previous year, as compared with the income for the current year, which was the basis under the Act of 1918, and the average of three years, which is the basis in England. The one serious criticism made of the present arrangements is that, while they levy taxes on profits in every year in which a profit is made, they made inadequate provision for the setting off of losses against profits of subsequent years. This is a circumstance for which provision is made in the English law under the three years average system, and the Royal Commission on Income-tax, 1920, recommended that a set-off for six years should be allowed if the previous year's profit was adopted as the basis of assessment. It is true that a majority of the Australian Royal Commission advised against such a set-off being allowed, but they did so on grounds with which the Committee are unable to agree. It seems to them that the substantial justice of the claim to be permitted to set-off cannot be denied, but they recognize the necessity in Indian conditions for a strict limitation of the concession and for hedging it round with conditions. Their proposal is that a loss sustained in any one year should be allowed to be set off against the profits in the next subsequent year only, subject to the condition that any assessee who claims to have made a loss must prove the fact by producing his accounts as soon as possible after the close of the year in which the loss is made."

There was no reason for a strict limitation of the concession and for hedging it round with conditions, as mentioned by the Taxation Enquiry Committee, who seemed to have overlooked the fact that the losses have to be proved, and if an assessee failed to prove a loss, he would fail to get the benefit of the set-off. It was therefore rather unfortunate that the Enquiry Committee took a somewhat narrow view in the matter, but they might have taken altogether a different view if the British Finance Act of 1926 had been passed when they wrote their report.

The Committee urged that the relief sought for was long overdue, and it was hoped that the matter would receive Government's sympathetic consideration. (*Appendix* **29.**)

SALE OF GOODS BILL.

Towards the end of March, the Government of India appointed an expert Committee of lawyers consisting of :—

The Hon'ble Sir B. L. Mitter (Law Member, Government of India),

Sir D. F. Mulla, Kt., M.L.A.,

Mr. M. R. Jayakar, M.L.A.,

Mr. Alladi Krishnaswami Aiyer, Advocate-General, Madras,

to examine the provisions of a draft Bill to amend and define the law relating to the Sale of Goods which had been prepared in the Legislative Department of the Government of India. The existing law on the subject is governed by the provisions of Chapter VII of the Indian Contract Act, 1872, but it was thought that whatever merit the simple and elementary rules embodied in the Indian Contract Act might have had, and however sufficient and suitable they might have been for the needs which they were intended to meet in 1872, the passage of time had revealed certain defects the removal of which had become necessary in order to keep the law abreast of the developments of modern business relations. The English Act relating to the Sale of Goods, which was admittedly the basis of Chapter VII of the Contract Act, had itself since 1872 undergone drastic changes, and was finally codified in 1893 by the present Sale of Goods Act (56 and 57 Vict.) discarding many of the old common rules upon which the Indian Act was based, in favour of provisions more suited to modern conditions or more convenient in actual practice.

In the draft Bill referred to the Select Committee the law relating to the Sale of Goods was embodied in a separate enactment, although many of the general principles contained in the contract would continue to be applicable thereto. While the special committee generally approved of this proposal, they were not unmindful of the needs and exigencies of this country, and wherever it had been found that a rule obtaining in England was not suitable to Indian conditions, it had been rejected ; and wherever decisions had shown the provisions of the English Act to be defective or ambiguous, attempts had been made to improve upon them.

Towards the end of August, the Government of Bombay forwarded to the Association a copy of the Bill as revised by the Select Committee and requested the Committee to express an opinion on the draft provisions thereof.

The Committee of the Association generally approved of the principle underlying the Bill, and informed Government that any criticism of particular clauses of the Bill would be made by Mr. H. P. Mody, the Association's representative in the Assembly.

The Bill was ultimately referred to a Select Committee by the Legislative Assembly. (*Appendix* **30.**)

AMENDMENT OF THE INDIAN LAW OF EVIDENCE.

LIST OF DOCUMENTS TO BE ACCEPTED AS "PRIMA FACIE" CORRECT BY LAW COURTS WITHOUT FORMAL PROOF.

(*See pages* 100 *and* 426 *of Report for* 1927.)

On page 431 of the Association's report for 1927, it was stated that the Committee of the Association agreed with the Government of India in regard to the advisability of certain documents, which are usually accepted as *prima facie* correct in commercial circles, being admitted as evidence by law courts without formal proof. What Government then proposed was that separate legislation on the lines of the Bankers' Books Evidence Act should be enacted containing a definition of the term 'commercial documents' which would also provide that, notwithstanding anything to the contrary in the Indian Evidence Act, the court should in all legal proceedings admit as evidence, without formal proof, a document purporting to be a 'commercial document.'

However, from a communication received by the Association towards the end of September, it appeared that Government had slightly modified their views in this regard. Government thought that the term 'commercial documents' should not be defined in the proposed legislation, but that a list of documents should be set out in the schedule to the Act, power being reserved to the Governor-General to add to the list from time to time. The Association was requested to furnish Government with a list of documents which, in their opinion, should be included in the schedule.

The matter was carefully considered by the Committee and the inclusion of the following documents was suggested to Government :—

(1) Certificates of the Manchester Ship Canal, or of any similarly recognized authority in any British Colony, or in a Foreign Country, as to dates of receipt of goods.

(2) Lloyds Shipping Register, or other recognized Shipping Register of any British Colony, or a Foreign Country.

(3) Lloyds Weekly Shipping Index, or any similarly recognized publication in any British Colony, or in a Foreign Country.

(4) Consular certificates in respect of goods shipped or shut out.

(5) Survey Reports by Surveyers appointed by a Chamber of Commerce.

(6) General Average Statements.

(7) Official Logs kept by British ships.

(8) Account sales of a Foreign Agent.

(9) Arbitration awards made in Foreign Countries according to the law for the time being in force in that country and endorsed by the British Consular authority resident there ;

(10) Certificates of the registration of Trade Marks and Trade Numbers registered by Chambers of Commerce and/or other commercial or industrial associations in accordance with the rules and regulations of such Chambers or Associations prescribed for such registration of Trade Marks or Trade Numbers.

(*Appendix* **31**.)

AMENDMENT OF THE WORKMEN'S COMPENSATION ACT, 1923.

Early in January, the Government of Bombay requested the Association to express an opinion on certain proposals for amending the Workmen's Compensation Act, made by the Government of India. The principal suggestions made by the Government of India and the opinions expressed by the Association are summarised below :—

1. To what fresh classes of employees, if any, should the Act be extended ?

Plantations should be included in the scope of the Act, and the existing restrictions as regards compensation to workmen employed in the construction, repair or demolition of a building or bridge should be removed.

2. Should any provisions be introduced for securing workmen against possible loss by reason of the inability of their employer to pay any compensation that may be due ?

No change in the Act seemed to be necessary, but to meet special needs, there was no objection to treat all payments due under the Act by an insolvent employer as a first charge upon the estate.

3. To what extent, if any, should recurring payments be substituted for the lump-sums at present payable under the Act ?

Recurring payments would be more advantageous in some cases, and it was therefore thought that in such cases compensation according to the existing scale should be deposited with the Commissioner, who should be given the discretion to decide the necessity and method of payments in particular cases.

4. Should the scale of compensation be enhanced for the more poorly paid workmen or generally ?

The Committee held that the existing scale was quite reasonable.

5. Should the waiting period be reduced either generally or in the case of those workmen who are disabled for more than ten days, and if so, to what extent ?

The waiting period might be reduced to seven days.

6. Should the list of relatives entitled to claim compensation be enlarged ?

The present list of dependants might be enlarged by the addition of "widowed sister" and "widowed daughter."

7. Should proof of dependence be required in order to enable a relative to claim compensation ?

In order to enable the Commissioner to fix the proportion of compensation to be paid to the dependants of a deceased, proof of dependence should be made compulsory.

8. Should the compensation payable vary with the number of dependants and with the extent of their dependence on the deceased workmen ?

The existing scales of compensation does not require any amendment. Fixing the compensation according to the number of dependants a person left behind, would be wrong in principle.

9. Should Section 12 of the Act be amended—

(*a*) so as to place the ultimate liability for compensation on the person directly employing the workmen in every case, or

(*b*) so as to place the ultimate liability for compensation on the principal, or

(*c*) in any other manner ?

(*a*) Section 12 of the Act should be amended so as to ensure that compensation ultimately comes from the person directly employing the workman.

(*b*) It was held that existing conditions of work did not warrant the conclusion that the ultimate liability should be placed on the principal. There must be a document showing the contract between the principal and the contractor or the sub-contractor which the Commissioner should have the right to call for, failing production of which the principal might be held liable.

10. Should any penalty be provided in the Act for failure to comply with the provisions of Section 16 ?

A penalty by way of fine should be provided for failure to comply with the provisions of this section.

11. Should employers be required to submit returns of accidents in respect of which compensation has not been paid, and if so, to what accidents should this provision apply ?

Cases in which compensation was due but not claimed by the workmen, might be included in the return, as it would enable the Commissioner to get into communication with the workmen or his dependants.

The inclusion of all accidents whether resulting in injury or compensation or otherwise would result in a considerable amount of extra work on the part of the employers concerned with no corresponding benefit to the parties concerned.

12. Should a dependant claiming compensation be relieved of the necessity of approaching the employer for the settlement of his claim ?

There could be no objection in making the necessary change contemplated.

13. What steps, if any, should be taken to ensure that dependants who may have valid claims for compensation do not lose compensation through ignorance of their rights ?

A provision requiring the mention of all accidents in which claims had been admitted but not disbursed, described in reply to question No. 11, would be a sufficient safeguard, as it would enable the authorities to give the workmen the necessary information. The protection contemplated under this heading need not be confined to dependants only, but might also be extended to injured persons as well.

14. Should employers be required to maintain a register of relatives of their workmen ?

Such provision would not be practicable especially in those industries, for instance, the textile industry, where the labour force is mainly of a migratory character.

15. Should Commissioners be empowered to call on employers depositing inadequate compensation for fatal accidents to make a further deposit ?

The Commissioner should be given the necessary power only if he has sufficient proof with him to justify his calling upon the employers to deposit a greater amount.

16. Should provision be made for the suspension of distribution by the Commissioner pending the disposal of any appeal against his decision ?

Some provision which would provide for the suspension of distribution which was the subject-matter of an appeal would appear to be reasonable and necessary. (*Appendix* **32.**)

LEGISLATION FOR REDUCING THE PERIOD OF IMPRISONMENT FOR NON-PAYMENT OF DEBT.

Towards the end of July, the Government of Bombay at the instance of the Government of India, requested the Association to express an opinion on a suggestion made by the Government of Madras to undertake legislation for reducing the period of imprisonment for non-payment of debt. Briefly stated, the previous history of this proposal was as follows :—

In 1914, Mr. Curgenven, who had been appointed by the Government of Madras to investigate and report on the circumstances that led to a large number of persons being imprisoned for debt in that Presidency, issued his report, making a number of suggestions designed to remedy the existing state of affairs. Mr. Curgenven's suggestions were :—

1. Notice should be served on the judgment-debtor prior to ordering arrest ;

2. & 3. Judgment-debtor should be examined before ordering arrest ;

4. Judgment-debtor should be committed to the immediate custody of an officer of the Court ;

5. All executions against a judgment-debtor should be stayed on admission of insolvency petition ;

6. Cost of insolvency proceedings in Presidency Towns should be reduced ;

7. The Court should be empowered to order payment of the decree amount by instalments at any time ;

8. The period of detention of the judgment-debtor should be reduced from 6 to 3 months ; and

9. The period of limitation for execution of decrees of small amounts and of execution against the person should be reduced.

Of the above proposals, Nos. 1 and 6 were rejected by the Government of Madras ; Nos. 2, 3, 4, 5 and 7 were accepted by them but it was felt that the desired results in these cases could be achieved by making minor changes in the present practice and no special legislative enactment was necessary. In regard to items 8 and 9, it was thought that the object underlying these suggestions could only be brought about by an amendment of Section 58 of the Indian Civil Procedure Code and Article 175 of the First Schedule of the Indian Limitation Act, but before taking any action in this matter, Government desired to know whether the amendments referred to above would achieve the desired ends.

After a careful consideration of all the proposals placed before them, the Committee of the Association stated that they were not in a position to offer any suggestions on the question of undertaking legislation for reducing the period of imprisonment for non-payment of debts, and that they were not aware of any complaints to the effect that the period of imprisonment prescribed by law had caused any considerable hardship to judgment-debtors. (*Appendix* **33.**)

PROPOSAL FOR THE GRANT OF A CHARTER TO THE NATIVE SHARE AND STOCK BROKERS' ASSOCIATION.

(*See pages* 97 *and* 415 *of Report for* 1927.)

On page 97 of the Association's Report for 1927, reference was made to an application for recognition made to the Government of Bombay by the Bombay Stock Exchange, Limited. The application was opposed by the Native Share and Stock Brokers' Association, and when the Committee were requested to express an opinion on the advisability of according recognition to the Bombay Stock Exchange, they considered that no case had been made out for the establishment of a second stock exchange in the City.

In consonance with the opinion of the majority of the interests consulted, however, Government refused recognition to the Bombay Stock Exchange, on the ground that a satisfactory case had not been made out, and that there was a risk of such a step proving detrimental to the interests of the general public. Government were, however, of the opinion that this decision was virtually equivalent to the granting of a monopoly to one exchange, and were, therefore, inclined to the opinion that the best solution of this problem would be the granting of a charter to the Native Share and Stock Brokers' Association on the lines of the charter given to the East India Cotton Association by Act XIV of 1922. Government also thought it desirable that if legislative authority to control the share market was to be given to any one body, the constitution of that body should be such as to inspire confidence in the general public, and they therefore desired to ascertain the opinions of those chiefly interested as to the desirability of requiring any change in the present constitution of the Native Share and Stock Brokers' Association before offering them a charter.

The Committee of the Association, in reply, pointed out that, as far as they were aware, there appeared to be no reason why a charter should be granted to the Native Share and Stock Brokers' Association immediately. The rules and regulations of the Share and Stock Brokers' Association were discussed in detail only very recently by an informal conference presided over by the Hon'ble the Finance Member of the Government of Bombay and attended by all sections of commercial interests in Bombay, and it was therefore thought that the question of granting a charter might be held over till such time as more experience was gained regarding the practical working of the present constitution of the Native Share and Stock Brokers' Association. (*Appendix* **34.**)

ROYAL COMMISSION ON LABOUR IN INDIA.

In opening the Indian Legislative Assembly on 28th January 1929, His Excellency the Viceroy announced the appointment of a Royal Commission with comprehensive terms of reference to explore all aspects of the problem affecting the conditions under which industrial labourers worked in India. The personnel of the Commission had then not been settled, but it

was announced that Mr. Whitley, lately Speaker of the House of Commons, had consented to act as Chairman. In a Press *Communiqne* issued subsequently on 23rd May, Government announced the constitution of the Commission and their terms of reference as follows :—

Chairman :

The Rt. Hon'ble J. H. Whitley.

Members :

The Rt. Hon'ble. Srinivasa Sastri
Sir Alexander Murray, Kt.,
Sir Ibrahim Rahimtullah, Kt.,
Sir Victor Sassoon, Bart.,
Mr. N. M. Joshi, M.L.A.,
Mr. A. G. Clow, I.C.S.,
Mr. G. D. Birla, M.L.A.,
Mr. John Cliff, Assistant General Secretary, Transport and Railway Workers' Union, England,
Dewan Chamanlal, M.L.A.,
Miss Beryl M. Le Power, Deputy Chief Inspectress, Trade Boards, England, and
Mr. Kabeeruddin Ahmed, M.L.A.

Mr. Shamaldhari Lal, I.C.S., Department of Industries and Labour, Government of India, and
Mr. A. Dibdin, India Office,
} *Joint Secretaries.*

Terms of Reference.

" To enquire into and report on the existing conditions of labour in industrial undertakings and plantations in British India, on the health, efficiency and standard of living of the workers, and on the relations between employers and employed, and to make recommendations."

Note.—" Industrial undertaking " for the purpose of the Commission is interpreted as in Article I of the Washington Hours Convention, which is as follows :—

" For the purpose of this Convention, the term ' industrial undertaking ' includes particularly :—

" (*a*) Mines, quarries, and other works for the extraction of minerals from the earth ;

" (*b*) Industries in which articles are manufactured, altered, cleaned, repaired, ornamented, finished, adapted for sale, broken up or demolished, or in which materials are transformed ; including shipbuilding and the generation, transformation and transmission of electricity or motive power of any kind ;

" (*c*) construction, reconstruction, maintenance, repair, alteration, or demolition of any building, railway, tramway, harbour, dock, pier, canal, inland waterway, road, tunnel, bridge, viaduct, sewer, drain, well, telegraphic, or telephonic installation, electrical undertaking, gas work, water work, or other work of construction, as well as the preparation for or laying the foundations of any such work or structure ;

" (*d*) transport of passengers, or goods by road, rail, sea, or inland waterway, including the handling of goods at docks, quays, wharves or warehouses, but excluding transport by land."

Towards the end of August, the Commission issued an exhaustive list of subjects coming within the scope of their terms of reference and requested the Association to submit a memorandum thereon, and to depute two representatives to give oral evidence before the Commission subsequently. Copies of the memorandum submitted by the Association to the Commission have already been forwarded to all members of the Association, and published in the Press, and any detailed reference to the points dealt with therein does not therefore appear to be necessary. However, mention might be made of the fact that the Association strongly urged the desirability of amending the Trade Union legislation so as to provide for :—

1. Initiation of negotiations between the parties in a trade dispute both before and during the progress of the strike ;

2. Making picketing near a workman's house illegal ;

3. Prohibiting picketing when a Court or Board of Conciliation had been appointed ;

4. Increase in the number of *bona fide* workers in the office-bearers of a union ;

5. The exclusion of persons guilty of mental or moral turpitude from the executive of a union ;

6. Keeping proper records of the proceedings of meetings ;

7. Empowering the Registrar to call on the union to produce their books of account at any time for scrutiny ; and

8. Cancellation by the Registrar of a union on any one of the grounds mentioned in the Criminal Law Amendment Act, 1908.

Oral evidence before the Commission was tendered by Messrs. H. P. Mody, S. D. Saklatvala and Sir Munmohandas Ramji, Kt.

OPIUM ENQUIRY COMMITTEE.

MEASURES TO CHECK THE HIGH CONSUMPTION OF OPIUM.

(See pages 7 and 85 of the Association's Report for 1928.)

In the last annual report of the Association it was stated that Mr. F. Stones was appointed by the Committee as their representative on the local committee appointed by the Government of Bombay to make inquiries in the areas in which the average rate of consumption of opium exceeded 30 seers to 10,000 inhabitants and to suggest measures for its reduction. As Mr. Stones had to leave India immediately after his appointment, the Committee appointed the Hon'ble Sir Munmohandas Ramji as their representative on the Opium Committee.

The Association subsequently received a questionnaire from the Secretary, Bombay Opium Enquiry Committee, requesting the Committee to express an opinion on :—

(1) Causes of excessive consumption of opium ;

(2) Measures to be adopted for curtailing the consumption with particular reference to :—

(*a*) registration of consumers ;
(*b*) rationing of addicts ;
(*c*) prevention of the practice of administering opium to children by making it a penal offence or otherwise ;

(3) Measures to prevent smuggling of opium into the City.

The Committee were generally of the opinion that the eradication of the opium habit could not be brought about unless society itself took the matter seriously in hand on the same lines and with the same enthusiasm as the campaigns now going on all over the world for the eradication of malaria and venereal diseases.

The history of sumptuary legislation in almost all civilized countries strengthened this opinion : in America Government sought to enforce prohibition by legislation, but it was doubtful whether there had been any diminution in the amount of liquor consumed or in the habits of the people.

Taking the remedies suggested for curtailing consumption, the Committee stated that a system of registration of consumers might with advantage be introduced, but were of the opinion that it should be limited to those who took opium unmixed with other drugs. It was thought that rationing of addicts was also desirable, but as any reduction in their daily allowance would do them more harm than good, it was suggested that the practice of rationing supplies should be enforced gradually. The Committee agreed that it should be made a penal offence to administer opium to children, but stated that, as the administration of opium in a small proportion with other drugs to children was a widely recognised practice in India, it should not be penalized.

The Association had no measures to suggest in regard to the prevention of smuggling of opium into the City, and it was thought that the present arrangements to check smuggling were stringent enough. (*Appendix* **35.**)

HOURS OF WORK OF SALARIED EMPLOYEES.

About the middle of September, the Director of Information and Labour Intelligence, Bombay, at the instance of the Government of Bombay, forwarded to the Association, for an expression of opinion, a copy of a questionnnaire framed by the International Labour Office, Geneva, for the purpose of eliciting the views of its member states on the advisability of adopting an international convention to regulate the hours of work of salaried employees.

After a careful consideration of the questionnaire, the Committee stated in reply that, while they had every sympathy with any organized effort that might be made to improve the conditions of work of salaried employees they could not, in view of the difficulty of its application to the peculiar conditions of India, support the idea of a draft Convention or Recommendation on the subject. The Committee were of the opinion that while it might be that such a Convention was unnecessary in the case of the textile industry, it was possible that its application would prove a handicap to many other trades and occupations in the country. It was felt that the growth of the trade union movement and the development of public conscience must therefore, for the time being at any rate, be the chief stimulus for the amelioration of conditions of most classes of salaried employees, and in the present stage of development, the imposition of a draft Convention on India would be inadvisable. (*Appendix* **36.**)

CONDITIONS OF CONTRACT IN THE TENDER NOTICES ISSUED BY THE INDIAN STORES DEPARTMENT.

Early in September the attention of the Committee was invited to the following stipulation affecting the conditions of supply of textile stores to Government departments, in the tender forms issued by the Chief Controller of Stores, Indian Stores Department :—

> "IMPORTANT.—The tenderers' particular attention is drawn to Clause 13 of the conditions of contract regarding time and rate of delivery or despatch—the essence of the contract :—
>
> " *Clause* 13.—The time for and the rate of delivery or despatch stipulated in the said schedule for the delivery or despatch of the stores shall be deemed to be of the essence of the contract and should the contractor fail to deliver or to despatch the stores or any consignment thereof within the period prescribed for such delivery or despatch the buyer shall be entitled to withhold any payments until the whole of the stores has been supplied and to recover from the contractor a sum of two per cent. of the price of any stores which the contractor has failed to deliver or despatch as aforesaid for each and every month or part of a

month during which the delivery or despatch of such stores may be in arrears or alternatively at the option of the buyer, the buyer shall be entitled to purchase elsewhere on the account and at the risk of the contractor the stores or any consignment thereof which the contractor has failed to deliver or despatch within the period prescribed for such delivery or despatch as aforesaid or to cancel the contract and the contractor shall be liable for any loss or damage which the buyer may sustain by reason of such failure on the part of the contractor."

" If such failure as aforesaid shall have arisen from any cause which the buyer may admit as reasonable ground for an extension of time, the buyer will allow such additional time as he considers to be justified by the circumstances of the case, and will forgo the whole or such part as he may consider reasonable of his claim for any such loss or damage as aforesaid. Any failure or delay on the part of sub-contractors, though their employment may have been sanctioned under clause 15 hereof, shall not be admitted as a reasonable ground for any extension of time or for exempting the contractor from liability for any such loss or damage as aforesaid."

It appeared to the Committee that a strict interpretation of the above clauses did not afford the seller protection equivalent to that granted to him in commercial contracts, where he is entitled to an extension of the date of delivery if it could be shown that the delay was due to the causes over which he had absolutely no control ; whereas according to the clause quoted above, it was left to the buyer to decide what he considered to be a reasonable ground for an extension of time. The difference between the two was obvious : the one afforded a legal right while the other left the seller in doubt as to what his position would be in the unfortunate event of a strike or a lockout being declared in his mills, or a fire, epidemic or other similar causes resulting in a complete stoppage of work. Labour troubles in India were by no means uncommon, and the uncertainty which prevailed among the manufacturers at present as to the treatment that would be accorded to them by Government in the event of a cessation of work, in the opinion of the Committee, might prevent mills tendering freely for Government contracts.

The Committee therefore addressed the Chief Controller of Stores, and suggested that it would be highly desirable to standardize the practice in regard to the latitude to be allowed to the seller under the circumstances enumerated, and urged for the consideration of Government the inclusion of a provision similar to clause 15 of the Association's Standard Piecegoods Contract Form in tender notices issued by the Indian Stores Department :—

" *Clause* 15.—If the Company shall be unable to deliver the whole or any part of any goods sold for future delivery by the time specified for delivery thereof by reason of the mills working short time, or its being expedient to stop the mills temporarily or by reason of fire, war, stoppage or hindrance in the supply of raw materials or fuel, explosion, accident, strike, riot, lockout, or other disorganization of labour or transport, breakdown of machinery, or any inevitable or unforeseen event beyond human control directly or indirectly interfering with the working or the

full working of the mills, the Buyers shall take delivery of such bales as the Company may be in a position to deliver (if any) and the time for completing the contract shall, as regards the bales not ready by the specified time, be extended for such time as the Company may reasonably require to make up for the delay caused by stoppage, hindrance to or interference with the working of the mills or any other events or circumstances before mentioned, PROVIDED ALWAYS that should the inability to deliver be continuous during the period of three consecutive English calendar months, then the Buyers shall be entitled by notice in writing of their intention to do so, to cancel the contract in respect of any bales then remaining to be manufactured." (*Appendix* **37.**)

LLOYD BARRAGE AND CANAL CONSTRUCTION.

Conference of Government Representatives and Commercial Interests concerned to discuss Agricultural, Transport and Economic problems arising out of the Lloyd Barrage and Canal Construction.

Early in November, the Secretary to the Government of Bombay, Public Works Department, informed the Association that Government proposed to hold a conference of Government departments concerned and commercial bodies at the Council Hall, Bombay, to discuss certain agricultural, transport and economic problems arising out of the Lloyd Barrage and Canal construction scheme, and asked whether the Association was prepared to send its representatives to attend the conference. The Committee of the Association suggested the names of Mr. S. D. Saklatvala of Messrs. Tata Sons, Ltd., and Mr. J. B. Petit, M.L.C., who represents the Association in the Bombay Legislative Council, to attend the proposed conference on behalf of the Association. (*Appendix.* **38.**)

FUMIGATION CHARGES.

During the year under review, the Government of India, on the recommendation of the Indian Central Cotton Committee, sanctioned a refund of fumigation fees at the rate of 8 annas per bale of American cotton fumigated during the period commencing from 12th July 1927 to 6th August 1928 inclusive, to all importers who paid fumigation fees between those dates.

Applications for refunds were to be submitted to the Docks Manager on or before 31st May 1929. (*Appendix* **39.**)

RESULTS OF THE WORKING OF THE COTTON MILLS OF BOMBAY IN 1928.

In accordance with the usual practice, an annual statement showing the results of the working of the cotton mills of Bombay was prepared by the Association and audited by Messrs. A. F. Ferguson & Co. Seventy-three mills out of the 82 submitted returns. The statement showed a total loss of

Rs. 2,98,77,920 for the year 1928 after providing for depreciation on machinery and buildings, in spite of the fact that during the year the managing agents gave up commission to the extent of Rs. 9,30,829.

It is important to remember that during the period covered by the accounts, all the mills in the City and Island of Bombay were closed from 16th April to 6th October.

Copies of the statement were sent to all members of the Association for their confidential information.

DONATIONS.

At the Annual General Meeting of the Members of the Association held on 12th March 1929, the following donations were sanctioned and paid out of the Association's funds :—

		Rs.
1.	The Victoria Jubilee Technical Institute	2,000
2.	The Sydenham College of Commerce and Economics ..	1,000
3.	The Police Comforts Fund	1,000
4.	The Sir J. J. Hospital Nursing Association Fund ..	750
5.	The Bombay Textile and Engineering Association ..	500
6.	The Goculdas Tejpal Nursing Association Fund ..	250
7.	The Adams-Wylie Memorial Hospital	250
8.	The National Baby Week Celebrations	250

RAW COTTON STOCKS HELD BY BOMBAY MILLS ON 31st AUGUST 1929.

In accordance with the usual practice, stocks of raw cotton held by Bombay cotton mills were collected by the Committee and the following summarised statement was subsequently issued :—

Quantity of raw cotton in stock on 31st August 1929.

Cotton actually on hand in Mill Godowns.		Ready cotton bought but not taken delivery of		Total.	
Actual Number of bales.	Actual weight of bales. (In candies of 784 lbs.)	Actual Number of bales.	Actual weight of bales. (In candies of 784 lbs.)	Actual Number of bales.	Actual weight of bales. (In candies of 784 lbs.)
2,36,439	1,22,113	24,628	12,500	2,61,067	1,34,613

STOCKS OF YARN AND CLOTH HELD BY BOMBAY MILLS IN 1929.

The figures in the following table give a very close approximation of the stocks of yarn and cloth held by the mills of Bombay City and Island from month to month during 1929. The year opened with a stock of 9,000 bales of yarn and 66,000 bales of piecegoods, which at the end of the year had gone up to 23,000 bales of yarn and 119,000 bales of piecegoods.

The average monthly stocks of yarn and piecegoods during the year were 13,000 bales of yarn and 86,000 bales of piecegoods against 15,000 bales of yarn and 103,000 bales of piecegoods in 1928.

TABLE I.

STOCKS IN BALES.

YARN.

	From Mills submitting Returns.			*Approximation for all Mills in Bombay City and Island.*			
Date of Return.	No. of spindles represented.	Sold but delivery not taken.	Unsold.	Total uncleared.	Sold but delivery not taken.	Unsold.	Total. uncleared.
1929.							
31st January	3,451,176	6,279	2,675	8,954	6,000	3,000	9,000
28th February	3,451,176	9,407	3,379	12,786	9,000	3,000	12,000
31st March	3,451,176	9,352	3,751	13,103	9,000	4,000	13,000
30th April	3,451,176	9,770	3,757	13,527	10,000	4,000	14,000
31st May	3,451,176	6,239	3,493	9,732	6,000	4,000	10,000
30th June	3,451,176	4,886	3,724	8,610	5,000	4,000	9,000
31st July	3,451,176	5,451	3,552	9,003	5,000	4,000	9,000
31st August	3,451,176	7,237	3,743	10,980	7,000	4,000	11,000
30th September	3,451,176	8,214	4,581	12,795	8,000	5,000	13,000
31st October	3,451,176	9,941	5,923	15,864	10,000	6,000	16,000
30th November	3,451,176	10,928	5,128	16,056	11,000	5,000	16,000
31st December	3,451,176	15,026	8,223	23,249	15,000	8,000	23,000

TABLE II.

STOCKS IN BALES.

CLOTH.

	From Mills submitting Returns.			*Approximation for all Mills in Bombay City and Island.*			
Date of Return.	No. of looms represented.	Sold but delivery not taken.	Unsold.	Total. uncleared.	Sold but delivery not taken.	Unsold.	Total uncleared.
1929.							
31st January	74,825	28,059	37,767	65,826	28,000	38,000	66,000
28th February	74,825	32,986	45,070	78,056	33,000	45,000	78,000
31st March	74,825	34,902	52,739	87,641	35,000	53,000	88,000
30th April	74,825	37,685	56,091	93,776	38,000	56,000	94,000
31st May	74,825	33,263	48,874	82,137	33,000	49,000	82,000
30th June	74,825	28,121	48,603	76,724	28,000	49,000	77,000
31st July	74,825	34,200	45,181	79,381	34,000	45,000	79,000
31st August	74,825	40,439	44,208	84,647	41,000	44,000	85,000
30th September	74,825	41,056	42,750	83,806	41,000	43,000	84,000
31st October	74,825	48,146	44,113	92,259	48,000	44,000	92,000
30th November	74,825	48,329	44,458	92,787	48,000	45,000	93,000
31st December	74,825	57,718	61,607	119,325	58,000	61,000	119,000

MILL HOLIDAYS AND PAY-DAYS, 1930.

The following mill holidays, which are in accordance with the provisions of the Indian Factories Act, have been fixed by the Committee of the Millowners' Association, Bombay, for adoption by the Bombay members of the Association, during the year 1930.

If for any special reasons, it is found necessary to close the mills on days other than those mentioned below, the Chief Inspector of Factories, Old Customs House, Bombay, should be informed in accordance with Section 22 of the Indian Factories Act.

Month.	Date of Holiday.	Day of Week.	Festival.	Monthly Pay Day.	Day of Week.
January ..	1st	Wednesday.....	*New Year Day.*	13th ..	Monday.
	5th	SUNDAY.			
	14th	Tuesday.....	*Makar Sankrant.*		
	19th	SUNDAY.			
	26th	Do.			
February ..	2nd	SUNDAY.		8th ..	Saturday.
	9th	Do.			
	16th	Do.			
	26th	Wednesday.....	*Maha Shivaratri.*		
March	2nd	SUNDAY.		8th ..	Saturday.
	9th	Do.			
	15th	Saturday.....	*Holi.*		
	16th	SUNDAY.....			
	17th	Monday.....			
	23rd	SUNDAY.			
	31st	Monday.....	*Gudi Padwa.*		
April	7th	Monday.....	*Ram Navmi.*	12th ..	Saturday.
	13th	SUNDAY.			
	20th	Do.			
	27th	Do.			
May	4th	SUNDAY.		10th ..	Saturday.
	11th	Do.			
	18th	Do.			
	25th	Do.			
June	1st	SUNDAY.		14th ..	Saturday.
	8th	Do.			
	15th	Do.			
	22nd	Do.			
	29th	Do.			
July	6th	SUNDAY.....	*Ashadi Ekadashi.*	12th ..	Saturday.
	13th	Do.			
	20th	Do.			
	30th	Wednesday.....	*Nag Panchami.*		
August	3rd	SUNDAY.		8th ..	Friday.
	9th	Saturday.....	*Narli Purnima.*		
	17th	SUNDAY.....	*Gocul Astami.*		
	27th	Wednesday.....	*Ganesh Chaturthi.*		
September ..	2nd	Tuesday.....	*Gowri Visarjan.*	13th ..	Saturday.
	6th	Saturday.....	*Anant Chaturdashi.*		
	14th	SUNDAY.			
	22nd	Monday.....	*Sarva Pitra Amvasa.*		
	28th	SUNDAY.			
October ..	2nd	Thursday.....	*Dasra.*	11th ..	Saturday.
	12th	SUNDAY.			
	21st	Tuesday.....	*Devali.*		
	22nd	Wednesday.....			
	23rd	Thursday			
November ..	2nd	SUNDAY.		8th ..	Saturday.
	9th	Do.			
	16th	Do.			
	23rd	Do.			
	30th	Do.			
December ..	7th	SUNDAY.		13th ..	Saturday.
	14th	Do.			
	21st	Do.			
	28th	Do.			

Any members desiring to make a change in the list of holidays or pay-days as enumerated in the above list should intimate the Association of their intention to do so at least ten days prior to the holiday or pay-day concerned.

FAWCETT COMMITTEE REPORT.

(*See pages 78 and 356 of Association's Report for 1928.*)

In the last annual report of the Association it was stated that, in pursuance of an agreement signed at the Secretariat on 4th October 1928 by the parties to the dispute and the Hon'ble the General Member, a Committee of Enquiry presided over by Sir Charles Fawcett was appointed to consider and report, *inter alia,* on the standardized scheme of wages and musters and the standing orders prepared by the Association. The Committee of the Association had hoped that the reference to the Committee of Enquiry would mean the cessation of hostilities and that, at any rate until the report was made, a peaceful atmosphere would be maintained. The attitude, however, of the militant section of labour leaders belonging to the Girni Kamgar Union, shortly after the appointment of the Committee, showed that this was not going to be the case and that their intentions were far from pacific. They lost no time in creating an atmosphere of distrust with the result that, while the Enquiry Committee was sitting, more than 100 lightning strikes took place, completely paralysing the industry. It must be said to the credit of the employers that they showed great restraint during this trying period, and in many instances, concessions were made in regard to wage rates and other matters, although it had been definitely agreed that the conditions to be maintained were those of March 1927.

Report of the Fawcett Committee.

The report of the Fawcett Committee was published towards the end of March, and their findings in regard to the principal terms of reference are worth reproducing :—

> " The general result of our enquiry is that we regard the proposals of the Millowners' Association (*a*) for Standardization of wages, duties and numbers of operatives in a mill, and (*b*) for Standing Orders for the operatives about the conditions of their employment, as being in the main fair and reasonable. On the other hand we consider that, while there is justification for the Association's proposal to make a cut of 7½ per cent. in weavers' wages, there are reasonable objections to be urged against its adoption in the present circumstances, and we recommend that it should be dropped by the Association, *provided that labour leaders undertake to co-operate in working the Standardization Scheme.*"

Negotiations with Trade Unions on the Fawcett Committee Report.

On the publication of the report, the Chairman of the Association convened a joint meeting of the representatives of Trade Unions and a special Sub-Committee of the Association dealing with the question of standardization of wages and other cognate matters, to deal with the major issues involved in the report, such as the removal of the 7½ per cent. cut, and the introduction of the standing orders as suggested by the Fawcett Committee. In regard to the cut in weavers' wages, it was stated by the Millowners' representatives that they would be prepared to recommend to the Association

to agree to a joint Sub-Committee being appointed to consider the manner in which the standardization scheme should be adjusted in so far as the weavers' wages were concerned, provided Labour gave a definite undertaking that they would actively assist in the introduction of the standardization scheme. There were in all four conferences, and though great hopes were entertained about their results, it was unfortunate that the leaders of the Girni Kamgar Union insisted on a suspension of any further efforts in the direction of reaching an amicable agreement on the Fawcett Committee's recommendations and wanted their grievances discussed first. It is not necessary to deal at great length with the various circumstances that led up to the final break-up of the negotiations between the representatives of this Association and Labour leaders. The Girni Kamgar Union having called out, without the least justification and in violation of a distinct agreement to the contrary, thousands of men in the Wadia Group of mills, found themselves unable to get a large number of them reinstated and had to face the consequences of throwing them out of employment. That this was the chief reason of the strike was amply borne out by the following statement of the Union's leaders in a Press bulletin issued the day after the commencement of the strike :—

> " One of the chief points on which the negotiations broke down was the demand of the Girni Kamgar Union that all the old workers of the three mills of the Wadia Group of mills should be taken back."

It is obvious from the above statement that certain other demands made by the Union, *viz.*, investigation into certain cases of alleged victimization of union members, etc., were merely intended to cloud the issue, and the Girni Kamgar Union admitted in the bulletin above referred to that Mr. Bakhale who attended the conference on behalf of the Bombay Textile Labour Union suggested the appointment of a joint sub-committee to enquire into these cases, which was also accepted by the spokesman of the Association. But the representatives of the Girni Kamgar Union turned down this suggestion and stated that, as their proposal for a reversion of *status quo* (meaning thereby the dismissal of 6,000 new hands in the Wadia group of mills and the reinstatement of the old operatives whom the Union had called out on strike) had been refused and their suggestion that *all* cases of victimization should be investigated with evidence led on both sides had been turned down, they would be at liberty to take whatever action they considered desirable. On the 25th April, the Association was informed by the Union that a General Strike would be called, and would commence at noon on the following day.

Strike.

As declared by the leaders of the Girni Kamgar Union, the strike commenced on Friday, the 26th April, after the recess hour, and some of the mills situated in Delisle Road, Fergusson Road and Soparibaug were closed down either partially or completely. This was the signal for the commencement of sporadic and organized attacks on loyal workmen, and the speeches and writings which emanated from the leaders of the G. K. Union clearly indicated that they intended to force their will on all workmen and bring about a general stoppage of work in order to compel the owners to agree to the reinstatement of the old hands of the Wadia group of mills, though at no time during the strike did they succeed in their attempt.

The publicity organized by the Association to counteract the nefarious propaganda carried on by the Union and to place the real issues before the workers and the public achieved a considerable amount of success, and gradually awakened the operatives to the injustice and futility of the strike and stiffened their resistance to the unorthodox measures adopted by the G. K. Union for the purpose of bringing about a general deadlock.

Persistent efforts were made by His Excellency the Governor and members of his Government and other bodies and associations to bring about a cessation of hostilities, which unfortunately failed as the G. K. Union adopted an uncompromising attitude on the question of the dismissal of the new operatives of the Wadia group of mills. Harassment of individual workers at their dwellings and at the by-lanes and approaches leading to their places of occupation continued on a large scale, and there was a general feeling of insecurity of life and property in the mill area. Matters reached a crisis, and His Excellency the Governor of Bombay, realizing the seriousness of the situation, convened a meeting of the representatives of public bodies towards the end of June, to ascertain their views on the measures that were necessary from the point of view of the City as a whole ; and as a result of this conference, Government proposed to deal with the situation as follows :—

1. A Court of Enquiry under the Trade Disputes Act ;
2. Request to the Governor-General for an Ordinance making intimidation a cognizable offence ;
3. A Bill in the local legislature to limit picketing ;
4. Extending the duration of the Chief Presidency Magistrate's Order prohibiting assemblies of five or more persons ;
5. A Bill in the local legislature on the lines of the Presidency Areas Security Act of Bengal to deal with hooligans.

The representatives who attended the conference were not as a whole in favour of repressive measures, but they were agreed that "intimidation, where it existed, should be stopped and that those who desired to work must be enabled to do so without let or hindrance."

In accordance with the above decisions, a Bill to make criminal intimidation a cognizable offence in times of emergency in the Presidency area was introduced in the Bombay Legislative Council on 7th August 1929, by the Hon'ble Mr. Hotson, and was passed into law on 30th August 1929. A Bill for safeguarding life and property in the Presidency area in times of emergency was also introduced in the Bombay Legislative Council on 10th August 1929 and became law on 9th November 1929. A Court of Enquiry was also appointed consisting of :—

1. The Hon'ble Mr. E. G. Pearson, Bar-at-Law, Judge, High Court. Calcutta, *Chairman* ;
2. F. S. Talyarkhan, Esq., Bar-at-Law ;
3. Rupchand Bilaram, Esq., Additional Judicial Commissioner, Sind ;

with the following terms of reference :—

(1) to inquire into and ascertain the exact nature of the dispute between the employers and workmen of the above-named mills* which led to the strike in those mills in March and April 1929 ;

---

* Not printed.

(2) if there was any such dispute, to what extent the employers or workmen or both are responsible in matters connected therewith.

(3) What are the causes of the prolongation of the strike ? Whether the employers or workmen or both are responsible for such prolongation, and if so, to what extent ?

(4) What are the difficulties in the way of a settlement of the dispute or disputes between the employers and the workmen ?

The employers' case before the Court of Enquiry was presented by a special Sub-Committee of the Association with Mr. H. P. Mody as the principal spokesman; and the Bombay Girni Kamgar Union, the Bombay Mill Workers' Union, the Bombay Girni Kamgar Mahamandal and the Bombay Textile Labour Union appeared for the operatives generally. The sittings of the Court commenced on 6th July and there were in all 29 sittings and 35 witnesses were examined, including the Commissioner of Police and an Inspector of Police, C.I.D., who were called in by the Court.

The report of the Court of Enquiry was published in the middle of September and their principal findings on the four terms of reference were :—

(1) " To sum up, we think that some of the leaders of the Girni Kamgar Union took advantage of the conditions prevailing among the workers due mainly to the fear that there would be a cut in their wages and unemployment resulting from the proposed introduction of the standardization and efficiency schemes.

(2) We think the blame lies wholly at the door of the officials of the Girni Kamgar Union for the state of affairs which prevailed during the months of March and April resulting in the general strike.

(3) The main causes of the prolongation of the strike in our opinion are :—

(*a*) The aggressive and mischievous propaganda of the officials of the Girni Kamgar Union and inflammatory appeals made by them to the workers ;

(*b*) Picketing and intimidation by the strikers and acts of violence committed by them on non-strikers.

In our opinion, the blame for the prolongation of the strike rests mainly upon the officials of the Girni Kamgar Union.

(4) The main difficulty in the way of settlement is the uncompromising attitude of the officials of the Girni Kamgar Union.... "
(*Appendix* **40.**)

Bombay Riots Enquiry Committee.

The Girni Kamgar Union was also subjected to a considerable amount of criticism for bringing about the state of affairs which obtained in February and March and the heavy loss of life and destruction of property which directly resulted therefrom, by the Bombay Riots Enquiry Committee who, in tracing the origin and causes of the communal riots in Bombay, wrote :—

> " We agree that the Girni Kamgar Union, also known as the Red Flag Union, was the basic cause of the riots.
>
> " The Red Flag Union leaders, moreover, were not merely making speeches but they were also training and drilling Red Flag volunteers, and inciting the workers to take the law into their hands . . . "
>
> " The speeches made by the leaders of the Union are in our opinion of an inflammatory and intimidating character, and they show that the intention of the leaders of the Union was to get the whole industry under their control, not merely to obtain certain pecuniary advantages for the labourers . . . .
>
> "The leaders of the Girni Kamgar Union were quite reckless and their violent speeches found their expression in the differences between the two communities instead of class hatred."

Withdrawal of Recognition of the Girni Kamgar Union.

It is important to remember that even after their activities had received the unqualified condemnation of two impartial Committees, the Union did not cease misrepresenting the owners and their intentions in regard to the recommendations made by the Tariff Board for increasing the efficiency of labour. The Committee of the Association had always expressed their willingness to treat with representatives of registered Trade Unions, and the Girni Kamgar Union had on various occasions, along with other registered trade unions, been consulted by the Association, and invited to take part in the joint conferences held before the strike. But the uncompromising persistency with which the Union continued their activities even when it was clear that their plans for a general strike had failed and the revolutionary methods which they advocated for achieving their objects in contra-distinction to recognized Trade Union methods, raised the question whether the Association should continue to accord recognition to the Girni Kamgar Union. The matter was considered by the Committee at a meeting held on 25th November 1929, and it was resolved that :—

> " In view of the happenings of the last few months, the findings of the Bombay Riots Enquiry Committee and the Court of Enquiry, and the inflammatory appeals which continue to appear in the *Kranti*, which voices the opinions of the leaders of the Girni Kamgar Union, the Millowners' Association has decided to withdraw recognition from the Union."

Relations between the Management and the Men.

The revolutionary principles freely advocated by the leaders of the Girni Kamgar Union created in their following a disregard for all discipline and order inside the mills, and gravely affected the harmony which had hitherto existed in the relations between the management and the men, and in a number of cases murderous assaults were made on the supervising staff of mills in 1928 and 1929. The question of establishing closer relations between the supervising staff and the men was, therefore, considered by the Committee immediately after the publication of the Fawcett Committee report, but preoccupation with the general strike and several other matters precluded all possibilities of immediate progress towards the attainment of this object. However, the importance of the matter was not lost sight of, and on the conclusion of the sittings of the Court of Enquiry, the Committee convened a conference of all mill managers in Bombay to ascertain their views in regard to the methods by which their intentions in regard to this matter could be most satisfactorily achieved. A special Sub-Committee of mill managers was appointed at this conference and they carried on consultations with a Sub-Committee of the Association.

The joint deliberations of these two bodies resulted in the following recommendations to the General Committee :—

I. (1) A uniform practice should, as far as possible, be adopted and put into force by all mills to prevent the accumulation of grievances and complaints and to remove them as they arise. For this purpose, a notice should be posted in each department of the mills and a complaint box, to which operatives should have free access, should be put up in the compound of all mills.

(2) In the case of collective grievances affecting a whole department or a considerable section of labour in a mill, representatives of the mill agents' firm should make personal enquiries as to the issues involved and if such issues were liable to affect other mills or if they related to questions of general policy, the agents should refer the matter to the Association.

II. *Welfare work.*—For the industry as a whole experiments should, for the present, be confined to those classes of welfare work which had been uniformly successful when adopted. In this connection it was suggested :—

(*a*) That social gatherings of workpeople at which the managing agents, managers and heads of departments should be present, should be held annually or oftener, but that the character of these social gatherings should be left to the discretion of the managing agents.

(*b*) That all mill dispensaries should be made free and mills be recommended, in those cases where fully qualified medical officers are not engaged, to take steps, as soon as financial considerations permit, to employ such officers on a part-time basis, and further, that all reasonable steps be taken to improve the equipment and utility of the dispensaries now in existence.

(*c*) That all mills be recommended to establish creches and steps be taken to supply information to mills intending to establish new creches as to the methods of running them and the approximate monthly cost.

III. *General policy towards labour.*—

(1) That the policy of direct recruitment of labour should be encouraged.

(2) That a system of providing "Discharge Certificates" to operatives leaving service should be introduced. The certificate should contain a record of service of the operative concerned, and in all cases of recruitment, the men presenting themselves for employment should be asked to produce their "Discharge Certificates."

(3) That a notice should be put up in all mills stating :—

(*a*) That all persons would be engaged by the Manager or by the head of the department.

(*b*) That any heads of departments, assistants or jobbers accepting bribes from the workpeople would be instantly dismissed.

IV. Joint consultation between the Managers and the Association.— That joint discussions between managers and the Association on general questions relating to the internal administration of the mill be encouraged.

Certain other suggestions were also made by the Sub-Committee which are still under consideration.

The above recommendations were approved by the Committee *in toto* and all members of the Association were asked to carry them into effect as far as possible before 1st February. (*Appendix* **41**.)

STANDARDIZATION OF WAGES AND OF MUSTERS IN BOMBAY COTTON MILLS.

In the course of the conferences which ensued on the publication of the Fawcett Committee's report, the Millowners' representatives, as already pointed out, indicated the Association's readiness to give effect to the recommendations made by the Fawcett Committee as regards the Standardization Scheme if Labour leaders would actively assist in the revision and successful introduction of the scheme. But the premature breakdown of these informal conferences and the strike which followed rendered the question of revising the scheme extremely difficult, as the co-operation of Labour, which the Fawcett Committee considered an element essential to the success of such an undertaking, was not available, as the leaders of the other Unions had lost their influence over the men before the vigorous onslaughts of the Communist leaders of the Girni Kamgar Union. However, a special Sub-Committee of the Association carefully examined the question, and as a result of their endeavours, the scheme has been revised on the lines indicated by the Fawcett Committee. Statistics are also being collected from all mills with a view to ascertain the exact effect of the revised scheme on the wages bill as compared with the total wages at present paid.

MILLOWNERS' SPECIAL EXHIBITION TRAIN.

In para 84 of their report the Tariff Board stated :—

> " It is very desirable that representatives of the mills, that is members of the firms of managing agents or of the mill staff, should visit the consuming centres from time to time in order to acquaint themselves closely with the character of the demand."

The question of giving effect to the above suggestion in a manner productive of the maximum benefits to the industry as a whole was considered by the Committee of the Association on various occasions ,and though it was decided, as early as July, to send an Exhibition Train, carrying representative ranges of Indian mill-made cloth to up-country centres, various preoccupations of the Committee precluded the possibility of bringing into immediate fruition their intentions in this regard. Weather conditions in the centres to be visited had also to be considered, and in consultation with the G. I. P. Railway authorities, it was finally decided that the train should commence its tour in the third week of January 1930.

In order that the train's arrival may be advertised as widely as possible and to attract the right type of persons to the exhibits, intensive and well-organized propaganda was essential, and in this connection, much of the spade-work was done during the year under review. The G. I. P. Railway authorities issued their own colour posters, and in addition, special invitations were issued by the Association to all prominent merchants, Chambers of Commerce and Associations in the centres to be visited by the train.

The train which had been specially designed and built by the G. I. P. Railway for the purpose of exhibiting merchandise, consisted of 6 bogie exhibit carriages, each divided into 2 exhibit compartments of 30 feet each, 2 second class bogie residential carriages and brake vans, 1 bogie dining car and the necessary luggage vans, and carried the samples of the following mills :—

1. Bradbury Mills.
2. Crescent Mills.
3. Ebrahimbhoy Pabaney Mills.
4. Currimbhoy Mills.
5. Fazulbhoy Mills.
6. Indian Bleaching, Dyeing and Printing Works.
7. Pearl Mills.
8. Apollo Mills.
9. David Mills.
10. E. D. Sassoon United Mills :—
    (1) Jacob Sassoon Mills.
    (2) Alexandra Mills.
    (3) E. D. Sassoon Mill.
    (4) Manchester Mill.
    (5) Turkey Red Dye Works.
    (6) Rachel Sassoon Mills.
11. Edward Sassoon Mills.
12. Elphinstone S. & W. Mills.
13. Meyer Sassoon Mills.
14. Raymond Woollen Mills.
15. Indian Woollen Mills.
16. Bombay Dyeing & Mfg. Co. :—
    (1) Spring Mills.
    (2) Textile Mills,
17. Century Mills.
18. Central India S., W. & M. Co. (Empress Mills).
19. Svadeshi Mills.
20. Tata Mills.
21. Ahmedabad Advance Mills.
22. Kohinoor Mills.
23. Sassoon S. & Weaving Company.
24. Union Mills.
25. Sassoon and Alliance Silk Mills.
26. Manockji Petit Mfg. Co. :—
    (1) Manockji Petit Mill.
    (2) Dinshaw ,, ,,
    (3) Bomanji ,, ,,
27. Framjee Petit Mills.
28. Assur Veerjee Mills.
29. Jamshed Mfg. Co,
30. Bombay Cotton Mills.
31. Gold Mohur Mills.
32. Satya Mill.
33. Swan Mills.
34. Finlay Mills.

Itinerary.—The train left Bombay on 22nd January 1930, and the itinerary included the following stations :—

Bhopal, Jhansi, Gwalior, Agra, Hathras and Delhi. At Delhi, the exhibition train was inspected by His Excellency the Viceroy, members of his Executive Council and the Legislative Assembly. From Delhi the train proceeded further north as far as Peshawar *via* Lahore and Rawalpindi, and on the return journey halted at Amballa, Amritsar, Saharanpur, Moradabad, Bareilly, Shajahanpur, Cawnpore, Allahabad and Katni, and returned to Bombay on 21st February.

BOMBAY MILLOWNERS' ASSOCIATION.

Balance-sheet as at 31st December 1929.

LIABILITIES.	Rs.	a.	p.	Rs.	a.	p.	ASSETS.	Rs.	a.	p.	Rs.	a.	p.
SUNDRY CREDITORS—							Interest accrued on Association's Investment of General Fund up to 31st December 1929, but not received	....			4,848	9	0
For Imperial Bank of India (Overdraft)	66,041	4	9				Advance Payments made on account of Books and Periodicals, Telephones, Salary of Clerk at Calcutta, and other sundry items	596	1	7			
For Auditors' fees, Printing, Stationery, Electric Lights and Fans, etc., unpaid	289	14	0				Advances to staff	395	0	0			
				66,331	2	9					991	1	7
ASSOCIATION'S GENERAL FUND—							ASSOCIATION'S INVESTMENTS—						
Balance as on 31st December 1928	1,67,171	7	10				Government 3½ per cent. Promissory Notes of 1865, 1854/55 and 1900-01 for Rs. 92,000 at cost	67,670	10	0			
Less—Deficit for the year	2,798	0	6				Government 4½ per cent. Bonds 1934 for Rs. 33,100 at cost ..	32,272	8	0			
				1,64,373	7	4	Government 5 per cent. Indian War Loan, War Bonds 1929/47 for Rs. 25,000 at cost	24,156	4	0			
							Government 6 per cent. Indian War Loan, War Bonds 1930 for Rs. 15,000 at cost	15,000	0	0			
							Government 6 per cent. Indian War Loan, War Bonds 1932 for Rs. 5,500 at cost	5,500	0	0			
							Government 3½ per cent. Indian Sterling Stock (Bearer Bonds) 1931 for £ 8,500 at cost	79,748	9	6			
											2,24,347	15	6
							CASH—						
							Cash in the Imperial Bank of India Secretary's Account ..	421	0	0			
							Cash in hand	96	0	0			
											517	0	0
TOTAL Rs. ..	..	..	..	2,30,704	10	1	TOTAL Rs. ..	....	..	..	2,30,704	10	1

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
AUDITORS.

BOMBAY, *29th January* 1930.

T. MALONEY,
Secretary.

BOMBAY MILLOWNERS' ASSOCIATION.

Dr. *Income and Expenditure Account for the Year ended 31st December 1929.* *Cr.*

EXPENDITURE.	Rs. a. p.	Rs. a. p.	INCOME.	Rs. a. p.	Rs. a. p.
To Establishment	41,801 15 6		By Subscriptions for the year ended 31st December 1929.	83,493 0 0	
Conveyance Allowance to Secretary	1,200 0 0		„ Miscellaneous Receipts	1,575 9 0	
Preparation of Monthly Import and Export Statistics for 1929	2,544 0 0		„ Interest on Investments of General Fund	9,452 8 10	
Preparation of Statistics for the Bombay Cotton Mill Industry for 1928	500 0 0				94,521 1 10
Office Rent	3,295 10 0		„ Balance being Deficit for the year	....	2,798 0 6
Printing Statistical Returns, Mill Statement and Annual Report for 1928, etc.	5,537 9 0				
Stationery	2,231 0 0				
Advertisements	432 0 0				
Books and Periodicals	755 13 0				
Auditors' Fees	200 0 0				
Telephones	697 0 0				
Electric Lights and Fans	441 11 6				
Law Charges	1,839 2 0				
Furniture and Fixtures	694 8 0				
Petty charges, sundry expenses including Postage and Telegrams	2,663 15 0				
Association's contributions to Provident Fund and interest	3,268 15 4				
Printing Proceedings of the Fawcett Enquiry Committee and Court of Enquiry: Rs. a. p.					
Preparation of statements and legal charges, etc., in connection therewith 15,098 9 0					
Printing handbills and Posters, etc., in connection with mill strike 5,717 11 0					
	20,816 4 0				
Printing Memorandum to the Whitley Commission	528 0 0				
Expenses in connection with the Deputation to Delhi	1,871 11 0				
	91,319 2 4				
ASSOCIATION'S CONTRIBUTION FOR THE YEAR TO— Rs. a. p.					
The Victoria Jubilee Technical Institute 2,000 0 0					
The Sydenham College of Commerce and Economics 1,000 0 0					
The Police Comforts Fund 1,000 0 0					
The Sir J. J. Hospital Nursing Association Fund 750 0 0					
The Bombay Textile and Engineering Association 500 0 0					
The Goculdas Tejpal Hospital Nursing Association Fund 250 0 0					
The Adams-Wylie Memorial Hospital Fund 250 0 0					
The National Baby Week 250 0 0					
	6,000 0 0				
		97,319 2 4			
TOTAL Rs.	....	97,319 2 4	TOTAL Rs.	....	97,319 2 4

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
AUDITORS.

BOMBAY, 29th *January* 1930.

T. MALONEY,
Secretary.

BOMBAY MILLOWNERS' ASSOCIATION PROVIDENT FUND.

Statement of Funds as at 31st December 1929.

RECEIPTS.	Rs. a. p.	Rs. a. p.	EXPENDITURE.	Rs. a. p.	Rs. a. p.
By Amount of Funds as at 1st January 1929		31,835 2 4	To Expenses incurred during the year		5 2 0
Subscriptions Paid :—			INVESTMENTS—		
By the Members of the Bombay Millowners' Association	3,200 0 0		Government 3½ per cent. Promissory Notes 1842/43, 1854/55, 1900/01 for Rs. 9,700 at cost	6,966 10 0	
By the Members of the Bombay Millowners' Mutual Insurance Association, Limited ..	1,017 8 0		Government 4 per cent. Promissory Notes 1960/70 for Rs. 5,000 at cost	4,406 4 0	
		4,217 8 0	Government 5 per cent. Tax Free War Bonds 1933 for Rs. 5,000 at cost	4,892 8 0	
,, Contributions Paid :—			Government 5 per cent. Tax Payable Bonds 1929/47, 1935, 1939/44 for Rs. 20,000 at cost	19,899 4 3	
By the Bombay Millowners' Association	3,200 0 0			36,164 10 3	
By the Bombay Millowners' Mutual Insurance Association, Limited	1,017 8 0		,, Interest accrued and due on the above Securities ..	665 6 0	
		4,217 8 0	,, Cash with Imperial Bank of India in Current Account.	5,172 2 11	
					42,002 3 2
,, Interest (including interest accrued to date —Rs. 665-6-0)	....	1,737 2 10			
TOTAL Rs. ..	....	42,007 5 2	TOTAL Rs. ..	....	42,007 5 2

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
AUDITORS.

T. MALONEY,
Secretary.

BOMBAY, *29th January* 1930.

Report for the year 1929.

Section III.

CORRESPONDENCE.

APPENDICES 1—41.

APPENDIX 1.

THE INDIAN TRADE MISSION.

No. 1068/50 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 31*st May* 1929.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, SIMLA.

SIR,

SUBJECT :—*Report of the Indian Trade Mission.*

I am directed by the Committee of the Bombay Millowners' Association to submit below, for the consideration of Government, their considered views on the report of the Indian Trade Mission.

2. My Committee greatly regret that until recently it has not been found possible to give the detailed consideration necessary for arriving at definite conclusions on each and every recommendation made by the Mission owing to the preoccupation of the Association with labour troubles and the presentation of the Association's case before the Fawcett Committee.

3. At the outset, my Committee wish to place on record their appreciation of the able and conscientious manner in which the Mission carried out their task. The information which was collected has already proved of great value to the industry, and when the shortness of the time spent in the different countries visited is taken into consideration, the completeness of the report reflects the greatest credit on the members of the Mission. The principal task entrusted to the Mission was to make a survey of the potentialities of certain countries as markets for cotton goods and to make recommendations for encouraging the export of cotton manufactures and to report as to whether and where Trade Commissioners for India should be appointed. Stated briefly, their conclusions and recommendations were :—

(1) That Trade Commissioners should be appointed at :—

(*a*) Alexandria—for Persia, 'Iraq, Egypt and the Levant ;
(*b*) Mombasa—for East Africa ;
(*c*) Durban—for South Africa.

(2) That improvements should be made in finish, packing, sampling and making-up, etc.

(3) That millowners should establish a combined selling organization.

(4) That a combined bleaching, dyeing and printing factory should be established in Bombay with Government assistance.

Besides these specific recommendations, the report also touches upon certain matters of vital importance to the Indian cotton textile industry, but my Committee would prefer to deal with those after recording their observations on the recommendations mentioned above.

4. The first recommendation of the Mission, viz., the appointment of three Trade Commissioners, has received the unqualified support of my Committee, and they are of the opinion that the appointment of Trade Commissioners should precede all other measures for the development of India's foreign markets. I am therefore desired to urge that this

recommendation should be given effect to at the earliest opportunity. The cost of these Commissioners is insignificant—less than .10 per cent. of the trade which even now exists between India and the territories for which they would be responsible, and their appointment would be justified even if their activities resulted in no increase of trade, but enabled India to maintain her present position. Their appointment, in the opinion of my Committee and other commercial circles in India, is long overdue and at the present time when other countries are adopting a more aggressive commercial policy, their appointment is more than ever necessary. The Mission, in its report, has pointed out that in a number of countries the import tariff is unfairly weighted against India, a position which might perhaps have been avoided had India been represented by Trade Commissioners in those territories.

My Committee are inclined to think that the territory and extent of the market allotted by the Mission to the Trade Commissioner at Alexandria is too great and that the Government of India may in the future have to appoint a separate Commissioner to look after the trade with Persia, 'Iraq and perhaps Syria. The need for such an additional Commissioner will be even greater if Indian exporting interests follow out the recommendations of the Mission, and make a combined effort to increase their trade with these countries.

Recommendation No. 2.—The recommendations of the Mission in regard to making-up sampling, packing and stamping are receiving detailed consideration as regards both the home and export markets, and the steps which it is found possible to take in these matters will be communicated to Government at an early date.

Recommendation No. 3.—The recommendation that a combined selling organization should be established as a means of accelerating India's export trade is also receiving the earnest attention of the Association, and while it may be found impossible to attain the ideal aimed at by the Mission owing to the interests of many mills being confined entirely to the Indian market, there is every reason to hope that a unified system of export selling will be adopted by a large number of Bombay mills. A system of co-operative buying of 'Iraq cotton has already been agreed upon by a number of mills spinning finer count yarns, and any success which this system meets with will greatly assist towards a co-ordinated selling policy. The immediate effect of the Mission's report has been an intensification of individual effort towards capturing a greater portion of the blanket and grey goods trade of East Africa and some progress has been made. The report of the Mission has also had the effect of creating a livelier interest in the yarn trade in Egypt and the Levant and here also some progress has been made.

Recommendation No. 4.—The establishment of a combined bleaching, dyeing and printing factory with Government assistance, formed one of the most important recommendations of the Trade Mission, and there is no reason to doubt that such a factory would be of considerable assistance to the industry with such an enormous market as exists in India itself for bleached, printed and dyed goods. Messrs. James Finlay & Co., Ltd., a firm with a large stake in the Bombay cotton mill industry and with a special knowledge of India's requirements in printed goods, recently approached the Government of India for assistance and certain concessions. Messrs. James Finlay & Co.'s scheme had previously been approved on certain conditions by the Millowners' Association who were not at that time in a position to put forward any scheme of their own. The necessity for financial assistance from Government in a scheme of this nature had already been indicated in the report of the Indian Tariff Board (Cotton Textile Industry Enquiry), and my Committee consider that it was unfortunate that the Government of India turned down the scheme on the ground that it was a provincial and transferred subject, and could not therefore be financed from Central Revenues, and similarly unfortunate that the Government of Bombay were prevented from giving the scheme their support on account of financial stringency. My Committee are strongly of opinion that the successful establishment of a bleaching and printing industry would very materially assist spinning and weaving mills throughout India, and would give an added incentive to the production of yarns and cloths of finer counts which are now almost wholly imported from other countries, and would also encourage the production of greater quantities of staple cottons which is one of the chief aims of the Indian Central Cotton Committee. The fact that in addition to the home market, there would also be a field for the products of the proposed combined factory in the markets visited by the Mission and that it is highly

desirable to secure whatever expansion is possible, makes it, in the opinion of my Committee, necessary that the Government of India should reconsider their position.

5. The conclusions and remarks of the Trade Mission on (1) the extent of the markets which can be obtained, (2) import duties levied on Indian piecegoods and yarn in other countries, and (3) India's potential export market in comparison with the home market, which directly concern the Indian cotton mill industry, have also been closely studied by my Committee.

Extent of markets which can be obtained.—The Mission estimate that at present prices, the total possibilities in the markets visited would be about 80—90 million yards of piecegoods, 3—4 million pounds of yarn and 2½ million blankets, excluding bleached, printed and certain classes of dyed goods for which a combined bleaching, dyeing and printing plant would open up a market. They express the view that the chief lines in which further progress is possible consist of wide-width greys, grey drills, low-qualities woven coloured goods, low-quality bleached goods, low-quality dyed goods, cotton trouserings, cotton blankets and yarns up to 20s. Throughout their report, the Mission point out the impossibility of competing against Japanese standard lines of grey goods and striped drills. This fact, in the opinion of my Committee, is of very great significance because grey goods constitute the bulk of the production of the mills. The price difference between Indian and Japanese goods in the markets visited by the Mission was usually found to be about 15 per cent., and while my Committe agree that the Government of India can give the industry very little assistance abroad, my Committee are strongly of the opinion that immediate steps should be taken to protect the home market against any further penetration by Japanese and other goods.

Import duties on piecegoods and yarn.—On page 171 of their report, the inequity of the import duties on grey piecegoods in East Africa as compared with the rate of duty on other piecegoods is discussed. The Mission further state that the scales of import duties in East Africa were under discussion by a special committee appointed by the Government of Kenya and Uganda at the time the report was being written, and provided that a representation was made in time by the mercantile community in Mombasa, there were grounds for hoping that the specific duty on greys would be reduced to bring it more in consonance with the *ad valorem* duty upon other classes of piecegoods. Unfortunately, the hope expressed by the Mission does not appear to have been fulfilled, and the Government of India might consider the advisability of making a representation to the Government of Kenya, Uganda and Tanganyika for the reduction of the duty on grey goods on the ground that at present values, the duty works out at between 30 per cent. and 40 per cent. as against a duty of 20 per cent. on all other classes of piecegoods. The penalization of Indian goods in Portuguese East Africa is also dealt with in detail in the report and the attention of the Government of India was also drawn to this matter early in 1927. The import duties are specially heavy on grey chadars which are imported solely from India and the lower duty on Japanese sheetings has led to a greater demand for that class of goods at the expense of Indian chadars, and my Committee suggest that the Government of India might take up this matter with the countries concerned with a view to the imposition of more equitable duties. In 'Iraq and Egypt also the present tariff schedule reacts unfavourably against the classes of piecegoods which India exports to those countries, and might receive the attention of the Government of India.

In the final chapter of the report, the Trade Mission place the export market for Indian mills in true perspective by comparing it with potential markets in India. The conclusion which should be drawn from such a comparison, though not given in the report, is that the Mission fully realized the paramount importance of the Indian market and the necessity for protecting it effectively in order to give Indian mills a more equitable share of that trade.

In conclusion, my Committee respectfully suggest that Government should consider the advisability of giving immediate effect to the recommendation regarding the appointment of Trade Commissioners at Alexandria, Mombasa and Durban as an earnest of Government's intentions to assist the building up of the foreign trade of the country.—I have, etc.,

T. MALONEY,
Secretary.

No. 1509/C (69).

DEPARTMENT OF COMMERCE,
SIMLA, *19th August* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I am directed to refer to your letter No. 1068/50, dated the 31st May 1929, in which you submitted for the consideration of the Government of India the views of your Association on the report of the Indian Trade Mission, and in reply to state as follows:—

2. With regard to the first recommendation of the Mission for the appointment of Indian Trade Commissioners at Mombasa, Durban and Alexandria, I am to explain that this proposal is being considered along with those submitted by the High Commissioner for India in London for the appointment of similar officers in Europe and the United States of America. The whole scheme is an important one involving considerable expenditure and is being carefully examined in all its aspects. This examination will necessarily take some time, but the Association may rest assured that no undue delay will take place in coming to a decision and issuing the necessary orders on the subject.

3. The second recommendation deals with improvements to be made in the finish, packing, sampling, making-up, etc., of goods for export. In this connection it is stated by the Mission that Indian exporters fall short of the standards set by their competitors, and that Indian exporters would find it to their great advantage to meet the requirements of the various markets in these respects. The Government of India note that the recommendations of the Mission on these points are receiving the detailed consideration of your Association as regards both the home and export markets, and they will be glad to know in due course the conclusions arrived at. They also note that the third recommendation of the Mission, namely, that a combined selling organization should be established by mill-owners as a means of accelerating India's export trade, is receiving the earnest attention of your Association, that a system of co-operative buying of 'Iraq cotton has already been agreed upon by a number of mills spinning finer count yarns, and that some progress has been made in the blanket and grey goods trade with East Africa and in the yarn trade with Egypt and the Levant. The Government of India are glad to learn of the progress already made, and will be interested to hear in due course what further progress is possible on the same or similar lines.

4. The fourth recommendation deals with the question of the establishment of a combined bleaching, dyeing and printing plant in Bombay with Government assistance. This is a matter which concerns the Department of Industries and Labour, and the relevant extract from your letter has been forwarded to that Department for consideration.

5. A further communication will be addressed to you in regard to paragraph 5 (2) of your letter concerning import duties on Indian cotton piecegoods in East Africa, 'Iraq and Egypt. I am, however, to invite a reference to this Department letter No. 539-T, dated the 11th May 1929, in which the result of the representations already made to the Portuguese Government in respect of the duties levied in Portuguese East Africa was communicated to your Association.

6. The views of the Association on the extent of the possible markets for Indian piecegoods have been noted.—I have, etc.,

H. A. F. LINDSAY,
Joint Secretary to the Government of India.

No. 1877/50 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *18th September* 1929.

THE JOINT SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, SIMLA.

SIR,

SUBJECT:—*Report of the Indian Trade Mission.*

I have the honour to refer to your letter No. 1509/C (69), dated 19th August 1929, conveying to the Association the opinion of the Government of India on the views expressed by the Association on the report of the Indian Trade Mission.

2. With reference to paragraph 2 of your letter under reply, I am directed by the Committee of the Association to suggest that advantage might be taken of the presence in Simla of the Chairman of the Association, Mr. H. P. Mody, M.L.A., to discuss the question of the appointment of Trade Commissioners, as recommended by the Trade Mission, in all its bearings.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 2.

ESTABLISHMENT OF A COMBINED BLEACHING, DYEING AND PRINTING FACTORY.

No. S. B. 969.

DEVELOPMENT DEPARTMENT,
BOMBAY CASTLE, *14th May* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Establishment of a combined Bleaching, Dyeing and Printing Factory at Ambernath.*

I am directed to invite a reference to the correspondence ending with your letter No. 1756, dated the 15th October 1928, regarding the establishment of the proposed combined bleaching, dyeing and printing works at Ambernath, and to state that Government note the views of your Association that, in view of the present depressed condition of the industry and the difficulty of concentrating under one management the many plants now existing in Bombay for bleaching and dyeing, and to a less extent calico printing, they are of the opinion that the establishment of a ' combined ' factory on the lines proposed by the Tariff Board is not within the limits of practical politics for some time to come. Government also note that your Association accorded their approval to an application for concessions which had been made by Messrs. James Finlay and Company as promoters of a proposed public limited liability company, subject to the reservation that no monopoly of water-supply should be given.

2. The Government of Bombay offered to Messrs. James Finlay and Company the following scale of charges for making water available in connection with their project for establishing printing works at Ambernath :—

Scale of water charges.

Dividend. Not exceeding. Per cent.	*Rate per* 1,000 *gallons.* Rs. a. p.	
9	0 3 0	
10	0 4 0	
11	0 4 6	
12	0 5 0	
13	0 5 6	
14	0 6 0	
15	0 6 6	
16	0 7 0	
17	0 7 6	
18	0 8 0	
19	0 9 0	
20	0 10 0	
21	0 11 0	
22	0 12 0	
23	0 13 0	
24	0 14 0	
25	0 15 0	
26	1 0 0	(maximum)

The lowest rate, 3 annas per 1,000 gallons in the scale above, is the actual *extra* cost to Government for supplying 7½ lakhs gallons of water daily which are the estimated requirements of a printing factory. This minimum charge is exclusive of any share of the interest and sinking fund charges on the capital cost of the water-works at Ambernath, *viz.*, Rs. 42 lakhs. It is also exclusive of any share of the cost of the existing staff and the present cost of maintenance. The Government of Bombay, therefore, would recover nothing more than their future out of-pocket expenses till the printing works are enabled to pay a dividend of 10 per cent. on their ordinary capital. Thereafter, in order to enable them to recover a part of the interest and sinking fund charges on the capital expenditure already incurred by Government, there is a gradual rise in the water rate till a dividend of 18 per cent. is payable by the printing works, and a more rapid rise till the maximum water rate of Re. 1 per 1,000 gallons is payable when the printing factory is able to pay a dividend of 26 per cent. or more. The Government of Bombay have been informed, however, that there is now no possibility of Messrs. James Finlay and Company proceeding with the project.—I have, etc.,

S. M. BHARUCHA,
Acting Secretary to the Government of Bombay,
Development Department.

No. I/276.

DEPARTMENT OF INDUSTRIES AND LABOUR,
NEW DELHI, *4th December* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Proposed establishment of a combined Bleaching, Dyeing and Printing Factory near Bombay.*

I am directed to refer to paragraph 4 of your Association's letter No. 1068/50, dated the 31st May 1929, to the address of the Government of India in the Commerce Department

on the subject of the proposed establishment near Bombay of a combined bleaching, dyeing and printing factory. The establishment of such a factory with the assistance of Government was recommended by the Indian Tariff Board in paragraphs 82 and 99 of the Board's report on the Cotton Textile Industry Enquiry, and this recommendation received the support of the Trade Mission to the Near East and Africa (*vide* Section IX of Chapter XXIV of the Report of the Mission). The question of the establishment of the factory has already formed the subject of correspondence between the Government of India, the Government of Bombay and your Association, and for the reasons stated in your letter under reply your Association requests the Government of India to reconsider their previous attitude in the matter. Allusion is made in your letter to the fact that Messrs. James Finlay and Company, Limited, a firm with a large stake in the Bombay cotton mill industry and with a special knowledge of India's requirements in printed goods, approached the Government of India for assistance and certain concessions and your Association is of opinion that it was unfortunate that the Government of India turned down the scheme on the ground that it was a provincial and transferred subject and could not therefore be financed from central revenues and similarly unfortunate that the Government of Bombay were prevented from giving the scheme their support on account of financial stringency. You observe that Messrs. James Finlay and Company's scheme had previously been approved on certain conditions by the Millowners' Association who were not at that time in a position to put forward any scheme of their own. In paragraph 3 of their letter No. 394, dated the 18th February 1929 (extract enclosed), dealing with the report of the Trade Mission to the Near East, the Indian Merchants' Chamber, Bombay, approved of the proposal to establish a combined bleaching, dyeing and printing plant in Bombay, but urged that if it was not found feasible to establish such a comprehensive plant, a fully equipped central printing factory at the least should be established there. The Chamber felt sure that the millowners, if approached by Government, would co-operate in carrying out the scheme successfully.

2. I am now to enclose for the information of your Association a copy of a letter from the Government of Bombay, Development Department, No. S. B. 794, dated the 22nd April 1929, informing the Government of India that there was no possibility of Messrs. James Finlay and Company proceeding with the project. In view of the importance of the subject, the Government of India would be ready to give sympathetic consideration to any proposals that your Association may put forward in order to give effect to the Tariff Board's recommendations, but before they could take any decision in the matter they would require to have before them a detailed proposition based on reliable estimates. In particular, the Government of India would like to have information under the following heads :—

(*a*) Have Messrs. James Finlay and Company definitely given up the idea of promoting a bleaching, dyeing and printing factory ?

(*b*) If so, what were their reasons ?

(*c*) Are the Bombay Millowners' Association still interested in the proposition ?

(*d*) Is there any chance of the Association itself, or a group of its associate members continuing to promote such an undertaking either

(*i*) independently, or
(*ii*) with Government assistance.

(*e*) If the answer to (*d*) (*ii*) is in the affirmative, what sort of assistance would be required ?

(*f*) What would be the capital required for the establishment of the factory ; what would be its probable working results ; and what arrangements will be made between the Company and the Bombay mills to avoid the creation of a monopoly and to prevent profiteering ?—I have, etc.,

J. A. SHILLIDY,
Secretary to the Government of India.

Extract para 63 *from a letter from the Indian Merchants' Chamber, Bombay, No.* 394, *dated* 18*th February* 1929.

* * * * * *

3. My Committee have also considered the recommendation of the Mission regarding the establishment of a combined bleaching, dyeing and printing plant in Bombay to manufacture suitable printed and dyed goods to serve the needs of the Near East and African markets. They approve of this proposal, but in case it is not found feasible to establish such a comprehensive plant, they would urge that at least a fully equipped central printing factory should be established in Bombay. They feel sure that the millowners, if approached by Government, will co-operate in carrying out the scheme successfully. Government cannot be unaware of the strong support given by the Tariff Board (Textile Industry Enquiry) to this proposal. " A large factory for combined printing, bleaching and dyeing should be established in or near Bombay . . . . . " (para 82 of the report).

* * * * * *

Copy of letter No. S. B. 794, *dated the* 22*nd April* 1929, *from the Secretary to the Government of Bombay, Development Department, to the Secretary to the Government of India, Department of Industries and Labour.*

SUBJECT :—*Report of the Indian Tariff Board (Cotton Textile Industry Enquiry)*, 1927.

I am directed to invite a reference to paragraph 4 of the letter No. 4861/D, dated the 27th December 1928, of the Government of Bombay in the General Department regarding the recommendations contained in paragraph 82 of the report of the Indian Tariff Board (Cotton Textile Industry Enquiry), 1927, regarding the establishment of a combined bleaching, dyeing and printing factory at Ambernath, and to state that the Bombay Millowners' Association have informed the Government of Bombay that, in consequence of the present depressed condition of the industry and the difficulty of concentrating under one management the many plants now existing in Bombay for bleaching and dyeing, and to a less extent calico printing, they are of the opinion that the establishment of a combined factory on the lines proposed by the Tariff Board is not within the limits of practical politics for some time to come. The Millowners' Association, however, accorded their approval to an application for concessions which had been made by Messrs. James Finlay and Company as promoters of a proposed public limited liability company, subject to the reservation that no monopoly of water-supply should be given.

2. The Government of Bombay offered to Messrs. James Finlay and Company the following scale of charges* for making water available in connection with their project for establishing printing works at Ambernath.

The lowest rate, three annas per 1,000 gallons, in the scale above, is the actual *extra* cost to Government of supplying 7½ lakhs gallons of water daily, which are the estimated requirements of a printing factory. This minimum charge is exclusive of any share of the interest and sinking fund charges on the capital cost of the water-works at Ambernath, viz., Rs. 42 lakhs. It is also exclusive of any share of the cost of the existing staff and the present cost of maintenance. The Government of Bombay, therefore, would recover nothing more than their future out-of-pocket expenses till the printing works are enabled to pay a dividend of 10 per cent. on their ordinary capital. Thereafter, in order to enable them to recover a part of the interest and sinking fund charges on the capital expenditure already incurred by Government, there is a gradual rise in the water rate till a dividend of 18 per cent. is payable by the printing works and a more rapid rise till the maximum water rate of Re. 1 per 1,000 gallons is payable when the printing factory is able to pay a dividend of 26 per cent. or more. The Government of Bombay have been informed, however, that there is now no possibility of Messrs. James Finlay and Company proceeding with the project.

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* Scale of charges already printed.

APPENDIX 3.

VICTORIA JUBILEE TECHNICAL INSTITUTE.

REVISION OF COURSES IN TEXTILE TRAINING.

No. 14/55.

VICTORIA JUBILEE TECHNICAL INSTITUTE, MATUNGA,
BOMBAY, *9th January* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Recommendations of the Indian Tariff Board—Cotton Textile Industry Enquiry. Modification of the Textile Course at the V. J. Technical Institute.*

The Bombay Millowners' Association have approved of my enclosed scheme for increased practical training for our Textile students, that they should be allowed to work in the mills for the second term of their third year and the first term of their fourth, that is the final year.

This scheme cannot come into operation this next term but I should be glad if you would arrange for about 30 of our final-year students to work in the mills for the six months from the 1st of April to 30th September 1929, as they have done in previous years. This will be the last batch to work under the old arrangements.

I shall be glad if you will also arrange for about the equal number of students to begin their outside practice about the 1st of November 1929 and to continue it until 31st of October 1930.

It will be seen that by this arrangement our new fourth-year students will not overlap the men who will be in the third session in November 1929.

I shall be glad if you will make it perfectly clear that we expect students on outside practice to conform to all the rules and regulations applying to the mills and that the students are expected to put in a full day's work.—I have, etc.,

A. J. TURNER,
Principal and Secretary.

Note by Mr. A. J. Turner, Principal and Secretary, Victoria Jubilee Technical Institute, Bombay, on the recommendations relating to the V. J. Technical Institute, Bombay, made in paras 68, 74 *and* 79 *of the report of the Indian Tariff Board* (*Cotton Textile Enquiry*).

I have gone through the report of the Indian Tariff Board (Cotton Textile Industry Enquiry) and find that the most important references to the V. J. Technical Institute are as follows:—

Para 68 *of the report.*—The Committee is of opinion that the students of this Institute do not get sufficient practical training in mills and suggest that they should attend the equivalent of one full year instead of six months as at present. They also suggest specialisation in spinning or in weaving.

2. There is no doubt that specialisation is desirable after a certain amount of general training has been given. The Committee suggests one year combined spinning and weaving but in the opinion of Mr. Fernandez, the Head of the Textile Department, and myself this is not sufficient as the standard of education of our students on admission is not up to that prevailing at Manchester.

3. One reason for suggesting continuation of the present combined course of spinning and weaving is that no student, even if he specialises in spinning, is certain of getting a position in a spinning department and the same applies to those who have specialised in weaving, whereas if the two courses are taken side by side it is an easy matter for the student to specialise as he already has a good sound knowledge in both the branches.

4. The present combined course at the Institute was introduced as the result of actual experience. From 1909 till about 1923, there were separate courses for spinning and weaving, and many of the students who only completed a two years' course in spinning or weaving were unable to get positions and gave up textile work altogether, and often only those who had relatives in the mills, or influence of some other kind, obtained admission. Many of the students, however, remained for the full period of 4 years and took a 2 years' course in spinning and a further course for 2 years in weaving or *vice versa*. This scheme of training did not prove to be very satisfactory as at the end of 4 years, the work done during the first two years was more or less forgotten and it has proved far more advantageous to arrange for a course of spinning and weaving to be taken concurrently instead of consecutively.

5. If the millowners are prepared to fall in with the suggestion of taking the men for the whole of the fourth year, it is highly desirable that a definite plan should be laid down whereby a student would be compelled to work on all the machines and not merely given a roving commission and wander round the mill with no settled scheme of training. A good many years ago the millowners were approached but they did not favour the scheme but perhaps it might be worth while trying to secure their co-operation now.

6. Mr. Fernandez's proposal is that the textile students should get one year's continuous practical work in the mills during the second term of their third year and the first term of their fourth year. This would enable the teaching at the Institute to be intensified during the first term for third-year students and the last term of fourth-year students. On the whole this seems to be the most advantageous arrangement.

Training of Jobbers.

7. The Committee points out that there is only one school fitted for this class of work and that is the Social Service League's school in Parel. The Committee suggests that two or three of these schools should be opened in suitable centres but points out that the cost of equipment would be considerable.

8. The Social Service League's school is more or less on trial. On the average there are 25 to 30 young men attending the classes, nearly all jobbers or men engaged in actual mill work. At a recent inspection it was found that out of 31 regular attenders all were actual mill workers except three who were clerks. At the end of the first three years' work, three students who had completed the full three years' course passed the examinations of the Committee of Direction for Technical Education and obtained their certificates.

9. It will be noted that the Committee considers that the attendance at these schools should be counted as attendance at mills. This is naturally a question for the millowners to decide but it is very doubtful whether any large number of students will ever attend if they have to do so in their own time after a hard day's work in the mills.

Technical Books.

10. One or two books have been published from Ahmedabad and there is no doubt that such books would be useful, and it might be possible to get Government sanction for the Committee of Direction to publish them in the vernacular, but as the books would need

plenty of illustrations it would rather be a costly business. I understand, however, that blocks might be available from Messrs. Platt Brothers.

11. *Para 74 of the report.*—Here again the Committee emphasizes the fact that the students from the V. J. Technical Institute are useful and if the extra practical work in the mills and specialisation in spinning or weaving is encouraged they will become more so. They have not commented on the position of the ordinary mill apprentice who supplements the training which he picks up in a mill with theoretical instruction in our Saturday morning classes.

12. The following information regarding this year's applicants for admission to the Textile Apprentice Classes is interesting :—46 applied for admission and have received apparently only an elementary education, 41 of them not having even passed the Matriculation, but are drawing salaries from the mills as under :—

	Rs.		Rs.
1	20	1	60
1	25	2	70
1	29	2	75
6	30	1	85
3	35	1	90
1	40	1	100
6	50	14	*Nil.*
19		22	

13. The whole 46 apprentices are employed as under :—

Century Mills	5
Sassoon United Mills	10
Spring Mills	1
Khatau Makanji Mills	3
Bradbury Mills	5
Crown Mills	1
Findlay Mills	4
Petit Mills	7
Madhowji Dharamsey Mills	1
Simplex Mills	1
China Mills	1
Presidency Mills	1
Hindustan Mills	1
Currimbhoy Mills	4
Ruby Mills	1
	46

14. Many of the Institute students would be perfectly willing, after a period of four years' training, to join mills as apprentices on, say, Rs. 50 per month. They will obviously be far more efficient and more useful to the mills than the apprentices now attending the Saturday classes.

15. *Para 79 of the report.*—In this para the Committee deals with the question of management and suggests that at least members of each firm of managing agents should have received technical education.

16. I have discussed the question with one or two people and have come to the conclusion that here is scope for men who have completed the Institute course in Mechanical Engineering and have also taken in addition the first two years' course of the Textile Depart-

ment as it would stand after the alteration suggested by the Committee. Naturally, such men would not be qualified spinners or weavers but from their experience of the engineering side and their sound elementary knowledge of spinning and weaving they should prove more useful on the managing committees.

A. J. TURNER,
Principal and Secretary.

No. 1436/27 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *23rd July* 1929.

THE SECRETARY,
THE VICTORIA JUBILEE TECHNICAL INSTITUTE, BOMBAY.

DEAR SIR,

I am directed to invite your attention to Mr. Turner's letter No. 14/55, dated the 9th January 1919, regarding the proposed revision of the textile course in the Victoria Jubilee Technical Institute.

Mr. Turner desired to be informed whether it would be possible for Bombay mills to take in a batch of about 30 final-year students of the Institute for practical training for a full term of one year for each batch. I have made enquiries in this regard from representative groups of mills, and while mills generally are inclined to consider the proposal favourably, the present disturbed conditions in the industry preclude the possibility of any immediate definite action on the lines suggested. My Committee will, however, be pleased to provide the necessary facilities for practical training to the students of the Institute when normal conditions obtain.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 4.

PREPARATION OF VERNACULAR TEXT-BOOKS FOR THE USE OF JOBBERS.

No. I. A. 41/2838.

DEPARTMENT OF INDUSTRIES,
BOMBAY, *4th October* 1927.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I forward herewith extract paragraphs 1-2 of the letter from the Government of India, No. I-276, dated 18th August 1927, addressed to the Government of Bombay, regarding the recommendations of the Indian Tariff Board, contained in paragraphs 68, 82 and 99 of their report on the Cotton Textile Industry.

I am directed by Government to report to them in consultation with the Millowners' Association, Bombay and Ahmedabad, and the Chairman, Board of the Victoria Jubilee Technical Institute, Bombay, on the proposals contained in paragraph 68 of the report regarding the modification of the textile course in the Victoria Jubilee Technical Institute, and the preparation of vernacular text-books for the use of jobbers and operatives. The Chairman, Board of Victoria Jubilee Technical Institute, has been separately addressed on these proposals.

I request you to be so good as to favour me with your views in the matter at an early date.—Yours, etc.,

G. A. THOMAS,
Collector of Bombay.
(*Department of Industries.*)

Extract paragraphs 1-2 *of the letter from the Government of India, No. I/276, dated the* 18*th August* 1927.

"1. I am directed to invite the attention of the Government of Bombay to the recommendations of the Indian Tariff Board contained in paragraphs 68, 82 and 99 of their report on the Cotton Textile Industry.

"2. In paragraph 68 of the report, the Board recommend :—

(*a*) certain modifications of the textile course in the Victoria Jubilee Technical Institute ;

(*b*) the establishment of trade schools at an early date ; and

(*c*) the preparations of vernacular text-books for the use of jobbers and operatives.

These proposals are for the consideration of the Local Government in consultation with the cotton mill industry, but the Government of India would be glad to receive, in due course, a report of the action taken on these matters."

No. 1833/166 of 1927.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th October* 1927.

THE CHAIRMAN,
BOARD OF THE VICTORIA JUBILEE TECHNICAL INSTITUTE, BOMBAY.

DEAR SIR,

The Government of Bombay at the request of the Government of India have asked the Association to express an opinion on the recommendations made by the Tariff Board in paragraph 68 of their report. It is understood that you have been similarly addressed, and the Chairman of my Association considers it desirable that a joint conference should be held at an early date to consider what steps might usefully be taken by the Victoria Jubilee Technical Institute and the Millowners. If you favour the proposal, I should be glad if you would suggest a date, time and place for the conference and let me have a list of the gentlemen who would represent the Victoria Jubilee Technical Institute thereat.—Yours, etc.,

T. MALONEY,
Secretary.

No. 8/208.

VICTORIA JUBILEE TECHNICAL INSTITUTE,
BOMBAY, *17th October* 1927.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Your letter No. 1833/166, dated the 7th instant, was placed before the Board of this Institute at its meeting held on the 11th instant, and it was decided that " as suggested by the Millowners' Association, a sub-committee of the Board consisting of the Chairman, the Hon'ble Sir Manmohandas Ramji, Sir Currimbhoy Ebrahim, Bart., and Mr. J. B. Petit, be asked to discuss the matter with the Committee of the Millowners and submit definite recommendations to the Board. "—Yours, etc.

A. J. TURNER,
Principal and Secretary.

D. O. No. 2102 of 1927.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd November* 1927.

THE PRINCIPAL AND SECRETARY,
VICTORIA JUBILEE TECHNICAL INSTITUTE, BOMBAY.

DEAR SIR,

I have received your letters 8/208 and 8/287,* dated 17th October and 2nd November respectively. In the former you have acquainted us with the names of the sub-committee appointed to discuss the question of the Tariff Board's recommendations regarding vocational training and technical education of mill employees and in the second you ask me whether we have appointed a sub-committee to deal with this matter. We have a special sub-committee dealing with the Tariff Board recommendations in general, but it would appear, from the names of your sub-committee, that a joint meeting would be almost like meeting ourselves, since all three of the gentlemen you have named are members of my Committee. Could not you let me have the joint ideas of yourself, Mr. R. D. Bell and Mr. Burley on the question as a preliminary to any joint meeting ?—Yours, etc.,

T. MALONEY,
Secretary.

No. 8/437.

VICTORIA JUBILEE TECHNICAL INSTITUTE,
BOMBAY, *24th November* 1927.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Your note No. 2102 of the 3rd instant.

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* Not printed.

I am enclosing herewith a note* prepared by me in consultation with Mr. Fernandez, the Head of the Textile Department, and this meets with the approval of Mr. Bell.

I have circularised copies of this to the members of our sub-committee and I am enclosing 25 copies of the same for your members.

Mr. Thomas seems to be anxious to have our opinion on the Committee's recommendations. I have sent a copy of this note for his information. Mr. Bell has suggested inviting him for the meeting and I have told him that you will notify him when the meeting is fixed. —Yours, etc.,

A. J. TURNER,
Principal and Secretary.

No. 132/166 of 1927.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *25th January* 1928.

THE PRINCIPAL AND SECRETARY,
VICTORIA JUBILEE TECHNICAL INSTITUTE, BOMBAY.

DEAR SIR,

With reference to your letter No. 8/437, dated the 24th November 1927, I write to inform you that your note has met with the approval of the Committee of this Association, and it is proposed that a reply should be sent by you to the Collector, on the lines of your note. Will you kindly state in your letter that it represents also the views of the Committee of this Association, and then forward a copy of the letter to me. On receipt of a copy of your letter, I will write to the Collector endorsing the contents thereof on behalf of the Committee of this Association.—Yours, etc.,

T. MALONEY,
Secretary.

No. 9/259.

VICTORIA JUBILEE TECHNICAL INSTITUTE,
BOMBAY, *27th January* 1928.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am in receipt of your letter No. 132/166 of the 25th instant and will write a letter to the Collector on the lines of my note.

I am enclosing herewith para 8† of the note as now amended and presume that there is no objection to the information in it being brought up to date as in the new draft.—Yours, etc.,

A. J. TURNER,
Principal and Secretary.

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* Already printed, *see* Appendix 3.

† Para 8 of Mr. Turner's note, printed in Appendix 3, is the amended para.

No. 168/166 of 1927.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *1st February* 1928.

THE PRINCIPAL AND SECRETARY,
VICTORIA JUBILEE TECHNICAL INSTITUTE, BOMBAY.

DEAR SIR,

I am directed to acknowledge receipt of your letter No. 9/259, dated 27th January 1928, and to state in reply that my Committee have no objection to the proposed amendment of para 8.

Will you kindly let me have a copy of your letter to the Collector in due course? —Yours, etc.,

J. P. WADIA,
Acting Secretary.

No. 9/316.

VICTORIA JUBILEE TECHNICAL INSTITUTE,
BOMBAY, *7th February* 1928.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

With reference to your letter No. 168/166 of the 1st instant, I am enclosing herewith a copy of my letter to the Collector of Bombay, Department of Industries, together with the note on the report of the Cotton Textile Enquiry Committee as requested.—Yours, etc.,

A. J. TURNER,
Principal and Secretary.

Copy of letter dated 7th February 1928 *addressed by the Principal and Secretary, Victoria Jubilee Technical Institute to the Director of Industries, Bombay.*

With reference to your letter No. I. A. 41/2840, dated the 4th October 1927, I have the honour to forward herewith a note stating the opinion of the Board of Management of this Institute on the recommendations relating to the V. J. Technical Institute made in paras 68, 74 and 79 of the Report of the Indian Tariff Board (Cotton Textile Industry Enquiry).

This note has been approved by the Millowners' Association, Bombay.

No. 218/166 of 1927.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *8th February* 1928.

THE PRINCIPAL AND SECRETARY,
VICTORIA JUBILEE TECHNICAL INSTITUTE, BOMBAY.

DEAR SIR,

I beg to acknowledge with thanks the receipt of your letter No. 9/316 of the 7th instant and a copy of your letter to the Collector of Bombay together with the note on the report of the Cotton Textile Enquiry Committee.—Yours, etc.,

J. P. WADIA,
Acting Secretary.

No. I. A. 41/497.

DEPARTMENT OF INDUSTRIES,
OLD CUSTOM HOUSE,
BOMBAY, 19*th March* 1928.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT :—*Recommendations of the Indian (Textile) Tariff Board.*

I beg to inform you that the Principal and Secretary, Victoria Jubilee Technical Institute, Bombay, sent me a note stating the opinion of the Board of Management of that Institute on the recommendations relating to the Victoria Jubilee Technical Institute made in paras 68, 74 and 79 of the Report of the Indian Tariff Board (Cotton Textile Enquiry) and informed me that the aforesaid note has been approved by the Millowners' Association, Bombay. He has enclosed a copy of your letter No. 132/166, dated 25th January 1928, addressed to him, in which you requested him to forward to you copy of his reply with a view to have it endorsed on behalf of the Millowners' Association.

I shall feel obliged if you will be so good as to expedite the matter as a report to Government is being delayed in the absence of a confirmatory reply from the Millowners' Association.—Yours, etc.,

G. A. THOMAS,
Collector of Bombay
(*Department of Industries*).

No. 503/166 of 1927.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 20*th March* 1928.

THE COLLECTOR OF BOMBAY,
DEPARTMENT OF INDUSTRIES, BOMBAY.

SIR,

SUBJECT :—*Recommendations of the Indian (Textile) Tariff Board.*

I have the honour to acknowledge receipt of your letter No. I. A. 41/497, dated 19th March 1928, and to say in reply that the note prepared by the Principal and Secretary of the Victoria Jubilee Technical Institute has met with the approval of this Association. It is much regretted that this information was not conveyed to you earlier.—I have, etc.,

J. P. WADIA,
Acting Secretary.

No. I. A. 41/1553.

OFFICE OF DIRECTOR OF INDUSTRIES,
BOMBAY, 10*th August* 1928.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to refer you to the correspondence ending with your letter No. 503/166, dated 20th March last and to state that Government are considering the

question of the preparation of vernacular text books for the use of jobbers and operatives in cotton mills. In this connection I have to inquire whether the Millowners' Association will be prepared to bear a part of the cost and, if so, how much.—I have, etc.,

P. B. ADVANI,
Director of Industries.

No. 1680/169 of 1928.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd October* 1928.

THE PRINCIPAL AND SECRETARY,
VICTORIA JUBILEE TECHNICAL INSTITUTE, BOMBAY.

DEAR SIR,

I am directed to invite your attention to para 68 of the Report of the Indian Tariff Board, which recommended :—

(*a*) Certain modifications of the Textile course at the Victoria Jubilee Technical Institute ;

(*b*) The establishment of Trade Schools at an early date ;

(*c*) The preparation of vernacular text books for the use of jobbers and operatives,

and to a note prepared by you in this connection in 1927 which was endorsed by this Association.

2. The Director of Industries has now written to my Committee informing them that Government are considering the question of the preparation of vernacular text books for the use of jobbers and operatives of cotton mills and inquiring whether this Association would be prepared to bear a part of the cost, and if so, how much.

As far as I am aware, it was nowhere stated in your note that millowners should bear a part of the cost. However, before they give a reply to the Director of Industries, the Committee would like to know how far the scheme outlined in your note mentioned above has progressed.—Yours, etc.,

B. K. MANTRI,
Acting Secretary.

No. 13/23.

VICTORIA JUBILEE TECHNICAL INSTITUTE,
BOMBAY, *4th October* 1928.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

With reference to your letter No. 1680 of the 3rd instant I have to state as follows :—

In my note, no suggestion whatever as to how the cost of printing of pamphlets for the use of jobbers and operatives in cotton mills can be met has been made except that I suggested that it might be possible to get Government sanction for the Committee of Direction for Technical Education to publishing them in the vernacular.

When the Committee of Direction for Technical Education was instituted some 15 years ago, it was suggested that a certain sum of money should be devoted each year for the publication of text books for the use of boys in the schools under the Committee's control.

With reference to the second part of your para 3, I have to state that the Board of this Institute have approved of the suggestions made in my note for the training of our textile students but it was thought best not to worry the Millowners' Association at the present moment but that as soon as the mills resume work the matter may be taken up with the Association.—Yours, etc.,

A. J. TURNER,
Principal and Secretary.

No. I. A. 40/2161.

OFFICE OF DIRECTOR OF INDUSTRIES,
BOMBAY, 15*th May* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT:—*Preparation of Vernacular Text-books for Jobbers and Operatives.*

I beg to acknowledge the receipt of your letter No. 926/93, dated 4th May 1929,* enclosing a copy of letter No. 486/F, dated 3rd May 1929,* from the Secretary, Committee of Direction for Technical Education, addressed to you on the subject cited above, and to say that I shall await a further communication from you.

It may perhaps be convenient to re-state the different points on which the opinion of your Association was requested.

(*a*) The type of pamphlets or books which in your opinion are required.

(*b*) The subjects which each book or pamphlet should cover.

(*c*) The languages in which the books or pamphlets should be written.

(*d*) By whom should the books or pamphlets be written? Can you recommend any names of suitable people?

(*e*) The price at which the books or pamphlets should be sold so as to be within the means of operatives.

(*f*) What payment may be given for the copyrights of each book or pamphlet?

(*g*) Alternatively, what remuneration in the form of a subsidy may be given for each book or pamphlet and the number of copies which must be published by the recipient of the subsidy for the amount received and the price at which he must sell a copy?

(*h*) Whether your Association will be prepared to bear a part of the cost, and if so, how much?

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* Not printed.

I shall be glad to have the views of your Association in due course on the above points, and specially on the question of costs raised in sub-para (*h*) above.—Yours, etc.,

P. B. ADVANI,
Director of Industries.

No. 117-G.

V. J. TECHNICAL INSTITUTE,
BOMBAY, *21st August* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

The report of Mr. Fernandes, the Head of the Textile Department of the V. J. Technical Institute, *re.* publication of vernacular text-books for jobbers and operatives, was considered by the Committee of Direction at its last meeting and the report was accepted with the exception of paragraph F, this being altered by the Committee by the substitution of Rs. 50 for Rs. 100.—Yours, etc.,

GEO. W. BURLEY,
Acting Secretary.

Report approved by the Committee of Direction for Technical Education (Bombay Presidency).

DR. G. W. BURLEY.

DEAR SIR,

With reference to the enquiry from the Director of Industries to the Committee of Direction for Technical Education about the publication of vernacular text-books for jobbers and operatives, I have the honour to state as follows:—

A. The pamphlets or books for each machine should consist of about 12 to 15 pages of printed matter together with sketches. A sample of the type of pamphlet required is attached herewith. *

B. On the 10th of May I wrote to Mr. Turner, stating that the number of pamphlets should be 8, with the respective subjects, but as I understand that each pamphlet should contain one type of machine only, I have increased the number from 8 to 13.

The following is the revised list:—

(1) Mixing and Hopper Bale Breaker.
(2) Openers.
(3) Scutchers.
(4) Cards.
(5) Draw and Speed Frames.
(6) Ring Frames.
(7) Mule.
(8) Reeling and Bundling.
(9) Winding.
(10) Warping.
(11) Sizing.
(12) Designing.
(13) Plain and Fancy Loom.

* Not printed.

C. The languages in which these books have to be printed are Marathi for Bombay and Gujerati for Ahmedabad.

D. These pamphlets could be written into English by the Textile staff of the V. J. Technical Institute, and translated into vernaculars by the Oriental Translator to Government.

E. The pamphlets may be sold by the millowners to the operatives at a cost of not less than 2 annas each.

F. A payment of Rs. 50 should be made to the writers for each pamphlet.

Government should undertake to print these pamphlets at the Government Press at their own cost.

I anticipate that, under this arrangement, there will be a loss and this should be borne by both the Government and the Millowners' Associations of Bombay and Ahmedabad.

G. The alternative suggested, I think, will not work satisfactorily.

V. A. FERNANDES.

No. 1879/93 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *18th September* 1929.

THE DIRECTOR OF INDUSTRIES, BOMBAY.

DEAR SIR,

SUBJECT:—*Preparation of Vernacular Text-books for the use of Jobbers and other Operatives of Cotton Mills.*

In continuation of my letter No. 1724/93, dated the 4th instant, I am directed to forward herewith for your information a copy of a report* on the above subject, submitted to and approved by the Committee of Direction of the Victoria Jubilee Technical Institute.

My Committee agree with the suggestions made in paras A, B and C of the report, but in regard to para D, I am to inform you that my Committee doubt whether the translations made by the staff of the Oriental Translator's office, who cannot reasonably be expected to be acquainted with the technical vernacular phraseology commonly used in the various processes of cotton manufacture, will attain that standard of proficiency and style which can easily be understood by the uncultured operative. I am, therefore, to suggest that, with a view to ensure the educative value of the books, the translations made by the Translator's office should first be forwarded to this Association in order that my Committee may be in a position to consult their technical experts about the suitability of the manuscripts.

With regard to para E, I am directed to state that my Committee are anxious to popularise the use of these books by their operatives as much as possible, and they have, therefore, decided to recommend that mills should purchase as many copies as possible, and distribute them free of cost, or at a very nominal price, to their operatives.

With reference to para F, my Committee have no remarks to offer in connection with the amount suggested as honoraria to the writers of these books, but they regret they cannot agree to contribute anything towards the loss arising out of the publication of these books.

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* Already printed.

As already pointed out, individual mills will have to incur some expenditure in purchasing these books and distributing them to their workmen, and my Committee take it that, in view of the fact that mills are being advised to make this sacrifice, Government will agree to bear the expenses connected with the payment of honoraria and printing. It will also be agreed that, under the arrangement which my Committee have in view, the sale proceeds of these books will considerably reduce Government's liability in this regard.—Yours, etc.,

T. MALONEY,
Secretary.

No. I. A. 41/4502.

OFFICE OF DIRECTOR OF INDUSTRIES
BOMBAY, *1st October* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT:—*Preparation of Vernacular Text-books for the use of Jobbers and other Operatives of Cotton Mills.*

I have to acknowledge with thanks receipt of your letter No. 1879/93, dated the 18th instant.

Referring to para 2 of your letter, I take it that you will be good enough to arrange for the translations to be edited by your technical experts free of cost.

Referring to para. 4 of your letter I note that your Committee cannot agree to contribute anything towards the loss arising out of the publication of the pamphlets.

In order that an estimate of total cost to Government may be prepared I shall be obliged if you will let me know the *total* number of copies in Marathi and *total* number of copies in Gujerati of *each* of the 13 pamphlets suggested by Mr. Fernandes which members of your Association will be prepared to buy. The price at which each pamphlet will be purchased may also kindly be stated.

Mr. Fernandes has stated in sub-para A of his letter, a copy of which was sent by you to me, that he had submitted a sample of the type of pamphlet. I shall be obliged if you will kindly forward this sample to me to enable the press to estimate the cost of its publication.
—Yours, etc.,

P. B. ADVANI,
Director of Industries.

No. 1991/93 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd October* 1929.

THE DIRECTOR OF INDUSTRIES, BOMBAY.

DEAR SIR,

SUBJECT:—*Preparation of Vernacular Text-books for the use of Jobbers and other Operatives of Cotton Mills.*

I am directed to acknowledge the receipt of your letter No. I. A. 41/4502, dated the 1st instant, on the above subject and to inform you that the translations prepared by the Oriental Translator's staff will be reviewed by our technical experts free of charge.

At the present stage, it is not possible to give even an approximate estimate of the total number of books likely to be purchased by mills, but my Committee feel confident that individual mills will make every effort to take as many copies as possible.

With regard to the price at which these books would be purchased by mills, I am directed to invite your attention to the fact that Mr. Fernandez suggests that these books should be priced at As. 2 each, and it is considered that mills should also take over these books at this price.

With reference to the last para of your letter, I have to state that a copy of the specimen pamphlet was not sent to the Association by Mr. Fernandez. Will you, therefore, communicate with the Principal of the Victoria Jubilee Technical Institute, and obtain it from him ?—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 5.

PERMANENT REPRESENTATION OF THE ASSOCIATION IN THE LEGISLATIVE ASSEMBLY.

No. 1024/174 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *24th May* 1929.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT, SIMLA.

SIR,

In view of the impending dissolution of the present Legislative Assembly, I have the honour to place the views of the Bombay Millowners' Association in respect of the need for continuous representation of this Association in the new Legislative Assembly that will come into being on the introduction of the reforms.

2. In this connection, it will be pertinent to recall the fact that a joint representation was addressed by the Bombay and Ahmedabad Millowners' Associations to Government in March 1926, urging the necessity of granting continuous representation to both the Associations. Government, in reply thereto, had stated that the question would be considered when a general redistribution of seats in the Legislative Assembly was undertaken.

3. The practice prevailing hitherto with both the Associations has been to elect a member alternately to the Assembly. We submit that in any scheme of representation which Government may be contemplating as being suitable to the needs of the reformed councils, it will be necessary to take into consideration the claims to separate representation advanced by the Millowners' Association, Bombay, whose membership is drawn from every part of India.

4. The Indian Legislative Assembly will, in the very near future, be called upon to deliberate on an increasing number of measures connected with the welfare of labour and for the advancement of India's commerce and industries, and my Committee consider that Government would be making a great mistake if they failed to provide for the permanent representation in the Assembly of the largest industrial association in the country. (Bombay owes her present position of eminence in the political life of this country to the great number of her public-spirited citizens, no less than to the shrewdness and common sense of her commercial community.)

5. It will not be deemed out of place to state that the Millowners' Association, Bombay, has, in the course of its existence of more than 50 years, evinced the keenest interest in all industrial legislation and its representatives in the Assembly have always been gentlemen of broad vision and wide experience, whose services to the cause of good constitutional government have been considerable. The Association desire most respectfully to bring to the notice of Government that if continuous representation is denied to the Association, the full value of the Association's co-operation and experience may not be available at critical times.

6. Finally, the Committee invite the respectful attention of Government to the right enjoyed by the Indian Merchants' Chamber, Bombay, and the Madras Indian Merchants to elect a representative to every Legislative Assembly and would urge on Government that the Bombay Millowners' Association, being the accredited custodian of very wide and varied industrial interests not only in Bombay, but in other parts of India, should be given the right to separate representation to every Legislative Assembly.

7. If Government cannot see their way to accede to the request of the Association for representation in the Assembly independently of the Ahmedabad Millowners' Association, the Committee of the Association desire me to put forward another suggestion which, in their opinion, will, to some extent meet the needs of the case. They have the honour to suggest that Government may be pleased to nominate a member of the Association to the Assembly, in the event of their inability to give continuous representation, in the first instance.—I have, etc.,

T. MALONEY,
Secretary.

No. F. 249/29—Public.

HOME DEPARTMENT,
SIMLA, 12*th June* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter No. 1024/174 of 1929, regarding the representation of the Bombay Millowners' Association on the Legislative Assembly, and to say that the questions raised therein will be considered in due course.—I have, etc.,

C. W. GWYNNE,
Offg. Joint Secretary to the Government of India.

APPENDIX 6.

FEDERATION OF EMPLOYERS' ASSOCIATIONS.

No. 2360/249 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 29*th November* 1929.

THE SECRETARY,
AHMEDABAD MILLOWNERS' ASSOCIATION, AHMEDABAD.

DEAR SIR,

I am directed to address you on the subject of the formation of an All-India Federation of Employers' Associations. The subject has been mooted on more than one occasion during

the last decade, and this Association has taken an active part, as the oldest of Employers' Associations in this country, in attempting to form the Federation.

In the year 1920, as the result of a suggestion made by the Government of India concerning the appointment of Employers' Delegates to represent India at the International Labour Conferences, certain initial steps were taken. At the invitation of this Association, a meeting was held on 14th December 1920, in the rooms of the Association, of representatives of Associations and other bodies representing employers of labour in India. Among those present were :—

The late Mr. Rahimtoola Currimbhoy, Chairman, Bombay Millowners' Association ;
The Hon'ble Mr. (now Sir) Alexander Murray, C.B.E., Indian Jute Mills' Association and the Associated Chambers of Commerce of India and Ceylon ;
Mr. R. D. Tata ;
Mr. T. W. Tutwiler, Messrs. Tata Iron and Steel Company, Limited, Jamshedpur ;
Mr. H. P. Hebblethwaite, The Associated Chambers of Commerce of India and Ceylon ;
Mr. A. W. Dodds, The Indian Engineering Association, Calcutta, and Metallurgical Industries ;
Mr. J. H. Pattinson, The Indian Mining Association, Calcutta ;
Mr. A. P. Symonds (Messrs. Binny & Co., Madras) ;
Mr. J. G. Ryan, The Upper India Chamber of Commerce, Cawnpore, and the Associated Chambers of Commerce of India and Ceylon ;

and the then members of the Committee of the Bombay Millowners' Association.

The chairman of the meeting, the late Mr. Rahimtoola Currimbhoy, explained that the primary object of the meeting was to appoint, as a temporary arrangement, an Employers' Delegate to the International Labour Conference, and secondly, to consider the advisability of forming a Federation of Employers' Associations.

As a result of the meeting, Mr. N. B. Saklatvala was nominated as the Employers' Representative at the Geneva Conference, and detailed arrangements were made for the selection of advisers on the different subjects to be discussed at the International Conference.

With regard to the advisability of the formation of a Federation of Employers' Associations, it was unanimously agreed that such a body was desirable, and the general lines on which the proposed Federation should be constituted were laid down.

A small Committee was also appointed at the meeting for the purpose of formulating a detailed constitution and rules. Unfortunately, the untimely deaths of Mr. Rahimtoola Currimbhoy and Sir Vithaldas Thackersey took away the moving spirits of this Committee before any definite progress had been made.

In the years between 1920 and 1925, the Association, realizing the growing need for a closer co-operation between employers which would make concerted action possible for the promotion of the interests of industries and for other important matters, again took up the question with a number of Employers' Associations in this country, and even went so far as to frame skeleton by-laws for the Federation which it was proposed to bring into being. The suggestions which were made at that time were very favourably received by Employers' Associations and several important bodies of employers either agreed to join the proposed Federation, or supported the idea generally and expressed their willingness to attend a meeting for the purpose.

For a variety of reasons, the meeting which had been proposed to be held in 1925 had to be postponed, and since that date, the domestic troubles with which the Millowners' Association has had to contend owing to a succession of serious labour disputes, and its pre-occupation with problems arising out of the unprecedented depression in the cotton textile industry, have, until now, prevented the Association from taking steps for the furtherance of the project which it has so much at heart.

At the same time, the Association has never lost sight of the ever-growing necessity of the very closest co-operation between large employers all over the country for the protection of their mutual interests and the development of Indian industries.

It will be agreed that the necessity of an adequate all-India organization of employers which was felt in 1920 and 1925, is all the greater at the present moment. In matters of International Labour Conventions, all-India legislation affecting industries and labour as a whole and adequate representation in provincial and central legislatures, Indian employers ought to be in a position to speak with authority and with a single voice. This has not been the case in the past, and the result has been that the true interests of the country and employers have, at times, been either overlooked or subordinated to extraneous considerations.

To name a few of the subjects which have cropped up in recent years, and on which employers might have adopted a common attitude, I would refer to the following :—

1. The menace of industrial unrest ;
2. Amendments in the Indian Factories Act ;
3. The Trade Unions Act ;
4. The Workmen's Compensation Act ;
5. The Trade Disputes Act ;
6. The Maternity Benefits Act ;
7. Proposals to alter the present system of wage payment.

When the subject was first mooted in 1925, certain aims and objects were put forward as desirable. The parlous position of industries generally in this country at the present time and the growth of labour unrest have made it necessary to amplify the original aims and objects of the Federation.

In this connection the Association is of the opinion that the principal aims and objects of the Federation should be :—

1. To take all steps which may be necessary to promote and protect the commercial and industrial development of India ;

2. To ensure adequate representation of industrial employers in the provincial and central legislatures ;

3. To make representations to Local, Central, Imperial or International authorities on matters connected with the trade, commerce or industries of any or all of its members ;

4. To promote schemes for " rationalization " and improvement of the efficiency of industries ;

5. To take all steps which may be necessary for promoting, supporting or opposing legislative and other measures affecting or likely to affect, directly or indirectly, industries in general, or particular industries ;

6. To nominate delegates, and advisers, etc., to represent the employers of India at the annual International Labour Conferences of the League of Nations ;

7. To take up, consider and formulate ideas on the subjects which are on the agenda of each International Labour Conference ;

8. To take all steps which may be necessary for promoting, supporting or opposing recommendations or conventions of International Labour Conferences;

9. To secure, wherever possible, organized and/or concerted action on all subjects involving the interests of members;

10. To collect and circulate statistics and other information relating to the trade commerce and industries of India and other countries;

11. To take such action as may be called for, or as may be practicable, in all labour disputes affecting industries represented by the members;

12. To take all possible steps for counteracting activities inimical to the trade and industries of the country;

13. To promote and support all well-considered schemes for the general uplift of labour and to take all possible steps to establish harmonious relations between Capital and Labour;

14. To encourage the formation of Industrial Employers' Associations and to foster closer co-operation between Employers' Associations;

15. To carry on propaganda for the purpose of educating the public with regard to the character, scope, importance and needs of industrial enterprise as represented by the Federation;

16. To co-operate with Government, public bodies, or any other association for the purpose of promoting all, or any, of the aims and objects of the Federation; and

17. Generally, to do all that may be necessary in the interests of the realization of the above aims and objects of the Federation directly or indirectly.

As regards eligibility for membership, annual subscription, voting powers and other such matters, it is unnecessary at this stage to formulate any proposals. These matters may be left over to a sub-committee which it is proposed to form once the general idea receives general support.

It is thought that a very serious effort should be made immediately to bring the Federation into existence. I have, therefore, to request that you might let me have your Association's considered views in respect of:—

(1) Whether it would be advisable to establish a Federation of Employers' Associations, with aims and objects of a character similar to those enumerated above;

(2) Whether your Association would be prepared to become a member of this Federation, if and when established; and

(3) Whether your Association would be prepared to send one or more delegates to attend a meeting to be held in Bombay early in 1930 for the purpose of discussing the details incidental to the formation of the Federation.—Yours, etc.,

T. MALONEY,
Secretary.

Similar letter to all Employers' Associations in India.

APPENDIX 7.

NOMINATION OF EMPLOYERS' DELEGATION TO THE INTERNATIONAL LABOUR CONFERENCE.

No. 2268/238 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 13*th November* 1929.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF INDUSTRIES AND LABOUR, NEW DELHI.

SIR,

SUBJECT :—*Nomination of Employers' Delegation to International Labour Conferences.*

I am directed by the Committee of the Bombay Millowners' Association respectfully to draw Government's attention to the following statement in the Press, described as having been made by Sir Geoffrey Corbett before the Credentials Committee of the International Maritime Conference, Geneva, in connection with the discussions which took place in that Committee over the nomination of Mr. R. P. Browne :—

> " The Credentials Committee of the International Maritime Conference has recommended the acceptance of the nomination of Mr. R. P. Browne as Adviser to the Employers' Delegate to the Conference in view of the statement by Sir Geoffrey Corbett *that the Government of India hoped in the future to appoint the employers' delegate and his advisers on the basis of an agreement between the two Federations of India.*"

My Committee desire to be informed whether the statement attributed to Sir Geoffrey Corbett is correct, and if so, whether Sir Geoffrey was indicating the policy which Government propose to adopt in the future in regard to the nomination of Employers' Delegation to the International Labour Conference.

2. In this connection, my Committee desire to invite a reference to the undermentioned extracts from their letter No. 2453/71A, dated the 14th December 1927, addressed to the Government of India :—

> " Article 389 of the Peace Treaty lays down that of the four representatives to be delegated by each member-state ' two shall be Government Delegates and the two others shall be delegates representing the employers and the workpeople of each of the members,' and further on in the same Article it is stated that ' the members undertake to nominate non-Government delegates and advisers chosen in agreement with the industrial organizations, if such organizations exist, which are *most representative of employers or workpeople,* as the case may be, in their respective countries.'
>
> " It seems clear from the above-quoted Article that in nominating a delegate to represent the employers of this country, Government should be guided mainly by the recommendations of Employers' Associations. My Committee are of course fully cognisant of the importance which the Government of India attach to the views expressed by Chambers of Commerce on general and mercantile questions, and my Committee fully agree that due weight should be given to their views on such questions. At the same time, however, my Committee maintain that it would be violating the spirit of the Treaty of Versailles if Government, while nominating a delegate on behalf of the employers of this country, were to attach greater importance to the recommendations of the different Chambers of Commerce than to the recommendations of the recognized Associations of Employers."—I have, etc.,

T. MALONEY,
Secretary.

No. L1537.

DEPARTMENT OF INDUSTRIES AND LABOUR,
NEW DELHI, *20th December* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Nomination of Employers' Delegation to International Labour Conferences.*

I am directed to acknowledge the receipt of your letter No. 2268/238, dated the 13th November 1929, on the subject of the nomination of the employers' delegation to International Labour Conferences. The Press quotation contained in your letter appears to be a summary of the following two paragraphs from the Seventh Report of the Credentials Committee of the Thirteenth Session of the International Labour Conference :—

"The Indian Government Representative informed the Credentials Committee that his Government hoped, in future, to be able to appoint the Employers' Delegate and his advisers on the basis of an agreement reached between the two Federations.

"The Credentials Committee, in taking account of that statement, expressed the wish that the Indian Government would, in that way, be able to appoint the Employers' Delegation to the future Sessions of the International Labour Conference so that their nomination would no longer give rise to objections."

2. As is already known to your Association, the Government of India, as early as in 1920, drew attention to the desirability of the different employers' associations in India themselves devising machinery by means of which they could elect a common employers' representative for the whole of India in connection with International Labour Conferences. In 1925, the Government of India accorded their cordial support to the steps which you and your Association were taking for the formation of an All-India Federation of Employers' Associations. The Government of India's policy of encouraging attempts to form such a Federation remains unchanged, but until such a Federation is formed, they must, in selecting the employers' representatives to International Labour Conferences, continue to attach great weight to nominations made by the Federation of Indian Chambers of Commerce and the Associated Chambers of Commerce. This, however, does not mean that due consideration will not be paid to recommendations received from other employers' associations such as yours.—I have, etc.,

TIN TUT,
Deputy Secretary to the Government of India.

No. 114/238 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *15th January* 1930.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF INDUSTRIES AND LABOUR, NEW DELHI.

SIR,

SUBJECT :—*Nomination of Employers' Delegation to International Labour Conferences.*

I am directed to acknowledge the receipt of your letter No. L1537, dated 20th December 1929, which sets forth the policy which Government propose to adopt in the selection of the Employers' Delegations to the International Labour Conferences.

2. My Committee are pleased to note that Government would welcome the formation of an All-India Federation of Employers' Associations, and, in this connection, I am directed to state that necessary steps for the inauguration of such an organization have again been taken by this Association in consultation with other bodies, and it is probable that an early meeting of representatives of all associations may be held in Bombay to discuss certain essential preliminaries.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 8.

MUNICIPAL ASSESSMENT.

A & C/No. 9184D of 1928-29.

BOMBAY MUNICIPALITY,
BOMBAY, *4th December* 1928.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Re. Re-valuation of Mills for purposes of Assessment.*

I have the honour by direction, to refer to your No. 1000/31, dated 23rd May 1928,* addressed to the Municipal Commissioner, and forward herewith copy of Mr. N. D. Kanga's reply dated 29th November 1928 to Mr. Burjor S. J. Aga's note of 27th November 1928, and to state that Mr. Kanga, after inspecting a number of mills, has carefully studied the question of assessment of mill premises and has arrived at the conclusion that the present assessment on the basis of 6 per cent. on the value of the buildings and 4 per cent. on the value of land is far too low, and that to arrive at the fair valuation, 8 per cent. on the value of both mill premises and land would be more correct. Mr. Kanga has, however, recommended acceptance of an all-round rate of Rs. 5 per mensem per cent. square feet of floor space. The Municipal Commissioner agrees with the conclusions arrived at by Mr. Kanga and is convinced that whichever method is adopted, whether the percentage basis on the present valuation of buildings and land or the flat rate basis for floor area, the present assessments of mills will be found to be very low. For all practical purposes it is desirable to assess all mills in future, on the basis of the flat rate per cent. square feet of floor space. But before making proposals to that effect to the Corporation, the Municipal Commissioner desires to give the Millowners' Association an opportunity to state whether they have any objection to the change in the method proposed. Kindly, therefore, arrange to let me have a reply within a fortnight from the receipt hereof.—I have, etc.,

H. WALD,
Assessor and Collector.

Copy of Mr. Aga's letter to Mr. N. D. Kanga, dated 27th November 1928.

As I am asked by the Millowners' Association to resume with you the work of assessment of mills, I shall thank you to give me an early appointment for the same.

* Published on page 114 of 1928 Report.

Copy of Mr. Kanga's reply to Mr. Burjor S. J. Aga, dated 29th November 1928.

I beg to acknowledge receipt of your letter of the 27th instant and in reply beg to inform you that as we could not meet earlier, I had to send my report to the Municipality.

I therefore regret I cannot now resume with you the work of valuation as suggested in your said letter.

I am however sending a copy of your letter and this reply to the Municipal Assessor for further instructions.

No. 2113/31 of 1928.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *10th December* 1928.

THE ASSESSOR AND COLLECTOR OF MUNICIPAL TAXES,
BOMBAY MUNICIPALITY, BOMBAY.

SIR,

SUBJECT:—*Re-valuation of Mills for purposes of Assessment.*

I am directed to acknowledge receipt of your letter No. 9184-D, dated the 4th December 1928, wherein you state that Mr. Kanga, after inspecting a number of mills, has arrived at the conclusion that the present assessment of 6 per cent. on the value of buildings and 4 per cent. on the value of land is far too low.

It is unfortunate that the architect appointed by the Association was not able to work in conjunction with Mr. Kanga, and my Committee therefore desire to be given an opportunity to consider the grounds on which Mr. Kanga's conclusion, referred to above, is based. I am therefore directed to request you to be good enough to let me have, at your very early convenience, a copy of Mr. Kanga's report.

After studying this report, my Committee will again write to you on this subject.—I have, etc.,

B. K. MANTRI,
Acting Secretary.

A & C/No. 9184D of 1928-29.

BOMBAY MUNICIPALITY,
BOMBAY, *18th December* 1928.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Re-valuation of Mills.*

I have the honour by direction, to forward herewith, as desired in your letter dated 10th December 1928, a copy of Mr. N. D. Kanga's report, dated 10th August 1928, and to request that you will be good enough to arrange to reply to my letter dated 4th December 1928 by the 15th January 1929 without fail.—I have, etc.,

H. WALD,
Assessor and Collector.

Copy of Mr. Kanga's report, dated 10th August 1928.

As desired in your letter of 13th July 1928, I have the honour to forward herewith a statement showing the value of the land and buildings in the compound of the Meyer Sassoon Mills at Fergusson Road.

I have taken Rs. 7 per square yard for the land on its present user as mill land.

As regards buildings, I have taken the present constructional cost as new without any depreciation at different rates per cubic foot as shown in the statement.

I consider the said rates to be very fair having regard to the heavy floors, thick walls and large size of stanchions and beams required for mill buildings in accordance with Municipal requirements, and also the fact that additional masonry foundations and platforms have been made in several buildings to fix the machinery for which nothing extra has been allowed.

According to the said statement the total value of the land is about Rs. 5 lacs and the total value of the buildings, tank, wall, etc., is about Rs. 20 lacs.

If, however, depreciation of the buildings is to be considered, the said total value of the buildings will be reduced by about 12½ per cent., taking the average life of the buildings at 80 years and age at 30 years.

In my opinion depreciation ought not to be taken into consideration, if the present mode of assessment is to be continued, viz., to fix the gross value on the basis of 4 per cent. on the value of the land and 6 per cent. on the value of the buildings and to deduct therefrom 10 per cent. in order to fix the rateable value in accordance with Section 154 of the Municipal Act.

According to Section 154 of the Municipal Act, it is necessary to ascertain the gross annual rent for which such land or building might reasonably be expected to let from year to year.

Gross annual rent is the rent which a landlord will reasonably expect for his land and building from a hypothetical tenant who puts up his machinery in the said premises, the landlord to pay municipal taxes and also to bear the cost of ordinary repairs, insurance and other expenses necessary to maintain the property in a tenantable condition.

Looking to the present rates of other gilt-edged securities in the market, a landlord will reasonably expect an economic return of 6 per cent. net on his present investment of such land and building.

He will also take into consideration the following outgoings which he will have to add to the said net return of 6 per cent. in order to fix the gross rent :—

(1) Municipal taxes (exclusive of water tax which is being separately paid)—About 12½ per cent. on the gross rent.

(2) Ordinary annual repairs of the buildings which vary from ½ per cent. to 1½ per cent. on the present cost of the buildings depending upon the age and condition of the building.

(3) Insurance charges which will be about ¼ per cent. on nine-tenths the value of the buildings.

Thus if Rs. 1 lac is the gross rent, the net return will be about Rs. 74,000 as follows :—

		Rs.
Municipal taxes	12½ per cent. on 1 lac =	12,500
Repairs	½ per cent. on 9/10 × 20 lacs =	9,000
Insurance	¼ per cent. on 9/10 × 20 lacs =	4,500
	Total outgoings =	26,000
	Net return =	74,000

And if a landlord expects 6 per cent. net return on his investment he must charge about 8 per cent. as gross rent for both land and building.

The above figure of 8 per cent. gross will still increase if more than ½ per cent. for repairs is to be allowed which will be necessary in case of several mills which are kept in a bad state of repair.

It is therefore evident that the present gross assessment fixed on the basis of 4 per cent. on land and 6 per cent. on building is low.

It is contended that on account of the present depression in trade no tenant will come forward to pay the expected rent. The said argument in my opinion is fallacious because no tenant can afford or even think of vacating the premises and removing his machinery at a very heavy loss on account of the temporary depression in trade. (Under the Act the rents are to be fixed from year to year.)

I also beg to point out that several mill buildings have been kept in a good state of repair while others are in a bad state of repair.

So if, instead of adding a higher cost of repairs in such bad buildings, greater depreciation is to be allowed as demanded, it will be a great disadvantage to the owners of good buildings and will produce inconsistent results (the letting area remaining the same).

I am therefore of opinion that if the present low basis of 4 per cent. and 6 per cent. gross return is to be continued a fair and reasonable uniform cubage rate for buildings as new and exclusive of depreciation should be adopted for all mills.

The gross valuation of the Meyer Sassoon Mills on the cubage rates taken by me and which I consider fair will be about Rs. 1,40,000 (viz., Rs. 20,000 for land on 4 per cent. basis and Rs. 1,20,000 for buildings on 6 per cent. basis) instead of the present gross valuation of Rs. 1,11,135.

The above gross valuation of Rs. 1,40,000 works out at an all-over letting rate of about Rs. 5 per month for 100 square feet of floor area, the height of the floor being more than 15 feet. The rent includes the amenities of roads, drains, electric installation, storage tanks and fire appliances.

The said all-over letting rate in my opinion is very fair even treating the buildings as bare godowns 15 feet high.

I therefore suggest that as an alternative method, the assessment for all mill buildings may be fixed on a uniform letting rate of Rs. 5 per month for 100 square feet of floor space which I consider to be a simple, fair and equitable basis to adopt.

133731

Statement showing the value of several buildings in the Meyer Sassoon Mill premises at Fergusson Road.

Block No.	Description	No. of floors.	Cubic contents of building.	Constructional cost per C. ft. in annas.	Value if new.
				Rs. a.	Rs.
1	Dyeing Plant House	1	95,978	0 5	2,993
2	Engine House	2	1,21,989	0 8	60,995
3	Blow Room	3	3,84,184	0 8	1,92,092
4	Rope Alley	4	1,39,590	0 8	69,795
5	Card Room	3	16,40,653	0 6	6,15,245
6	Yarn Bale Godown	1	1,60,004	0 5	50,001
7	Waste Factory	1	1,39,122	0 5	43,475
8	Transformer House	1	33,880	0 5	10,587
9	Reeling House (C. I. Sheets)	1	34,456	0 3	6,460
10	Cotton Bale Godown	1	3,37,977	0 5	1,05,617
11	Willow Rooms	1	38,029	0 5	11,884
12	Waste Shed (C. I. Sheets)	1	52,329	0 3	9,811
13	Offices	2	44,296	0 8	22,148
14	Gate-keeper's Shed (C. I. Sheets) ..	1	7,800	0 3	1,462
15	Mechanic shop	1	78,445	0 5	24,504
16	Weaving shed	1	18,10,382	0 5	5,65,744
17	Boiler House	1	54,330	0 8	27,165
18	W. C. Blocks (20 seats)	1	20 (seats)	500 0	10,000
19	Latrines (40 seats)	1	40 (seats)	200 0	8,000
20	Masonry Chimney, 20' (dia.)	1	140' (height)	150 0	21,000
21	Tank, 8' deep with pipes	1	2,47,376	0 2	30,922
22	Compound wall, 7' high	1	3,162'	5 0	15,810
23	Roads with drains	..	..	..	15,000
24	Electric installation	..	..	..	15,000
25	Storage Tanks, Hydrants, Pipes, Sprinklers and Fire Appliances ..	..	..	..	40,000
	Land 70,240 sq. yds. at Rs. 7 per sq. yd. = Rs. 4,91,680			Rs.	20,02,710
	Say Rs. 5,00,000			Say Rs.	20,00,000

No. 2168/31 of 1928.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th December* 1928.

THE ASSESSOR AND COLLECTOR OF MUNICIPAL TAXES,
BOMBAY MUNICIPALITY, BOMBAY.

SIR,

SUBJECT:—*Re-valuation of Cotton Mills.*

The Committee of the Association are much obliged to you for a copy of the report dated 10th August 1928 submitted by Mr. Kanga.

On a perusal of Mr. Kanga's report, it is noted that his conclusions are based on the figures worked out for the Meyer Sassoon Mills.

Will you kindly let me know whether Mr. Kanga has valued any other mill in Bombay, and if so, what his figures are ?—I have, etc.

B. K. MANTRI,
Acting Secretary.

A & C/No. 9184D of 1928-29.

BOMBAY MUNICIPALTIY,
BOMBAY, *20th December* 1928.

THE ACTING SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Re-valuation of Cotton Mills.*

With reference to your No. 2168/31, dated 19th December 1928, I have the honour to give below the figures in respect of four more mills as desired :—

Name of the Mills.	Present Valuation.	Valuation on Contractors' basis 6 % and 4 %	Valuation on Rs. 60 per annum per % Sq. ft. of floor space.
	Rs.	Rs.	Rs.
G Ward No. 1798 (1) &c., Century Mill ..	2,74,787	3,50,904	3,51,120
G Ward No. 1125-29 (1-2) &c., Crescent Mill.	1,26,031	1,64,422	1,63,800
G Ward No. 1973, Fazalbhoy Mill	1,56,303	1,96,351	2,10,600
G Ward No. 1888 &c., Pearl Mill	1,28,007	1,81,482	1,95,600

I have, etc.,
H. WALD,
Assessor and Collector.

BOMBAY, *9th January* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT: *Re. Assessment of Meyer Sassoon Mills at Fergusson Road.*

With reference to Mr. N. D. Kanga's report dated 10th August 1928, I beg to make the following observations :—

The rate of Rs. 7 per square yard for value of land as mill land is very high. I estimate it at Rs. 3 per square yard.

The value of several buildings, etc., shown in the statement accompanying the report is worked out on cubage rates which are exorbitant for constructional costs as new without any depreciation, even looking to the type of construction.

I am emphatically of an opinion that depreciation ought to be taken into consideration wherever the mode of assessment is based on the contractor's test. It must be the structural value at the present day and not the structural cost. The value of buildings is always distinct from cost of erection. Moreover, depreciation in mill buildings is higher than in buildings of other classes owing to the nature of the use the same are subjected to.

Different mill buildings differ much in character, design and conveniences and buildings of old types generally lack in the proper design, conveniences, etc. The cubic contents and letting area remaining identical, it is futile to argue that an old type mill building of antiquated design, conveniences, etc., is capable of yielding the same rents as a well-planned new building on modern lines.

Assuming that in view of the present rates of other gilt-edged securities, a landlord may reasonably expect a net return of 6 per cent. on his investment of land and building, it is questionable whether the owner of mill premises can get a tenant to pay him such rent as may give him the said return particularly when mill industry in Bombay has been suffering from heavy depression.

In the light of experience gained in the past years as to the capability of the property for the carrying on of the mill-trade in Bombay, a tenant will not be prepared to offer such rent as may yield the landlord a net return of 6 per cent. Considering the land or buildings with all the advantages, the tenant may be absolutely unable to provide machinery and carry on the trade after paying such a rent. Bad times and depression will be primary considerations for the tenant in fixing the rent. The natural result will be that the landlord will have either to be satisfied with a lower rent or reject the rent offered by the tenant and keep the premises in disuse or rent them for purposes other than those for mills. The latter is not probable. No hypothetical tenant will come forward to hire the mill premises on such a rent as he cannot afford to pay. The conclusion is that the present percentages if continued are likely to exact a greater toll from the millowners and an increase of them shall not be justifiable in any way.

The rent of any property depends on demand and supply. The demand depends on several causes, particularly profits of a trade. The mills not working profitably, naturally the demand is less and the supply available far exceeds the demand. Further, there is a certain proportion between value and rent. If the rent is less, the value ought to be less and *vice versa*. It is, therefore, obvious that assessment value ought to be less. Therefore, the 4 per cent. and 6 per cent. basis for land and buildings respectively applied in prosperous times cannot be applicable under the present circumstances.

If, however, the Municipal Commissioner is prepared to take into consideration depreciation, it is for the Association to consider whether the above percentages should be accepted.

If a mill cannot be deemed to be lettable owing to the condition of trade, another test applicable in fixing the rent should be that the mill ought to be considered to be used as a store-house for machinery only. In this case comparative rents of godowns for similar storage purposes will have to be considered.

If the present basis of 4 per cent. and 6 per cent. gross return is to be continued, I cannot accept Mr. Kanga's proposal to adopt a uniform cubage rate for all buildings and to ignore depreciation totally.

I have already observed that cubage rates and lump-sum amounts put in by Mr. Kanga are exorbitant. Besides, some items will have to be disallowed. If fair rates are put in for ascertaining constructional cost, the figures will be reduced by about 40 per cent. Due depreciation will have to be further deducted resulting in the further reduction of the figures.

Adopting these approximate figures, the uniform letting rate will come to about Rs. 2-12-0 per month for 100 square feet of floor space of this mill *without considering depreciation.* Depreciation will have certainly to be taken into account and hence the approximate rate of Rs. 2-12-0 will go further down.

It may be noted that for a majority of other mills the rate will work out still less as other factors will have to be taken into account.

Some mills which have been lately sold will also be guiding factors in arriving at the assessment value.—Yours, etc.,

BURJOR S. J. AGA.

No. 77/31 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 11*th January* 1929.

THE ASSESSOR AND COLLECTOR OF MUNICIPAL TAXES,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter No. 9184-D of 1928-29, dated 4th December 1928, on the subject of mill assessment, and also Mr. Kanga's report dated 10th August 1928.

The subject-matter of your letter and Mr. Kanga's report are at present receiving detailed consideration from my Committee, but in the absence of a joint report from Mr. Kanga and Mr. Aga for a larger number of mills than Mr. Kanga's report is based upon, no definite conclusions are possible as to the reasonableness of Mr. Kanga's recommendations. I am therefore requested to ask whether the Commissioner desires that all the mills should be re-valued by Mr. Kanga in consultation with the valuer appointed by the Association as suggested in the Commissioner's letter of 8th May 1928.

Since his appointment, Mr. Aga has re-valued a number of mills in the City and Island of Bombay and his conclusions differ very materially from those of Mr. Kanga.—I have, etc.,

T. MALONEY,
Secretary.

No. A & C 9184/D of 1928-29.

BOMBAY MUNICIPALITY,
BOMBAY, 14*th January* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I am in receipt of your letter No. 77/31, dated 11th January 1929, and its accompaniment, addressed to the Assessor and Collector of Municipal Taxes.

I do not think that any useful purpose will be served by the re-valuation of all the mills by Mr. Kanga in consultation with the valuer of your Association, before some agreement is arrived at on the basic principle on which mill property is to be assessed. Mr. Kanga's

report has been forwarded to your Association with a view to enable you to see the principles on which he proposed to assess mills. He has adopted a percentage on the present construction cost of the buildings and a percentage on the land, i.e., the " contractor's basis " which is the most widely accepted principle for the valuation of this class of property. In the alternative Mr. Kanga suggests assessment on the floor area at a certain rate which leads to practically the same results, i.e., assessment on the basis originally adopted by him, and has the merit of doing away with a detailed valuation of the construction cost of each building. The main question to be considered is, whether these principles are acceptable to your Association. The question of the detailed valuation of construction cost is one of detail which can subsequently be considered by the Architects. The question of the percentages to be adopted, though of very great importance, is also one which can be discussed in conference later on if the principle is once agreed to. It was on that point that a reply was requested from your Association by the 15th of this month. I consider that the question of principle can best be settled by personal discussion at a conference, leaving the details to be worked out subsequently. If that is agreed to, I shall be glad to meet a committee of the members of your Association together with your Architect on Tuesday, the 22nd January, at 2-30 p. m.

A very early reply to this letter is requested.—I have, etc.,

A. R. DALAL,
Municipal Commissioner.

No. 313/31 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *11th February* 1929.

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,
BOMBAY.

DEAR SIR,

Re : assessment of Bombay Cotton Mills.

I beg to confirm the arrangement made with you this afternoon over the 'phone regarding the time and place for the joint meeting which you suggest should take place at 12 noon (S.T.) in your office on Saturday, the 16th instant. My Sub-Committee also desire me to express their thanks for the courtesy shown in changing the date of the meeting to suit their convenience.

I am enclosing with this letter a copy of the legal opinion which the Association has obtained regarding Municipal assessment from one of the highest authorities in England and this will form the basis of the Association's case. My Committee would be pleased if, in the course of the meeting, you would indicate to what extent you are prepared to accept Mr. Konstam's opinion.—Yours, etc.,

T. MALONEY,
Secretary.

Opinion of Mr. Konstam, K.C., dated 13th August 1928, regarding Assessment of Mills.

I. By sec. 154 (1) of the City of Bombay Municipal Act (Bombay Act III of 1888), the rateable value of any building or land assessable to a property-tax is to be arrived at by deducting ten per cent. from " the amount of the annual rent for which such land or building might reasonably be expected to let from year to year " ; the ten per cent. deduction is to be in lieu of " all allowance for repairs and on any other account whatever." By sub-section (2), the value of any machinery is to be left out of account.

Apart from sub-section (2), and subject to the deductions for repairs, etc., being fixed, the directions for arriving at rateable value approximate closely to those in force in England and Wales prior to the passing of the Rating and Valuation Act, 1925. That Act (which applies outside London only) to some extent varied the directions previously in force, by fixing a scale of " statutable deductions " to be made from gross value in arriving at the rateable (or net annual) value of houses, agricultural land and so forth ; by providing that in the case of mills and manufactories the rateable value should be arrived at directly, on the basis of the tenant bearing the cost of repairs, etc., and without any fixed deduction for that cost ; and by directing that the value of certain plant and machinery should be disregarded. That Act only came into force on 1st April, 1927 ; no decisions of the superior Courts have yet been given under it except upon administrative questions, nor has any practice of valuation under that Act yet had time to grow up. I have therefore merely mentioned the Act of 1925 in order to put it aside, and I shall deal with the subject as it stood before that Act was passed, and as it stands in London to-day.

By the Parochial Assessments Act, 1836, 6 & 7 Will. 4. c. 96, s. 1, the rateable value was to be " an estimate of the rent at which the [hereditament] might reasonably be expected to let from year to year free of all tenant's rates and taxes.....and deducting therefrom the probable average annual cost of the repairs, insurance and other expenses if any, necessary to maintain them in a state to command the rent." By the Union Assessment Committee Act, 1862, 25 and 26 Vict. c. 103, s. 15, the term " gross estimated rental " was first introduced and was defined in practically the same terms as the above, save for the clause as to deduction.

The Valuation (Metropolis) Act, 1869, 32 & 33 Vict. c. 67, by s. 4 defines " gross value " as " the annual rent, which a tenant might reasonably be expected, taking one year with another, to pay for an hereditament, if the tenant undertook to pay all usual tenant's rates and taxes.....and if the landlord undertook to bear the cost of the repairs and insurance and other expenses, if any, necessary to maintain the hereditament in a state to command the rent." The term "rateable value" is defined as meaning " the gross value after deducting therefrom the probable annual average cost of the repairs, insurance and other expenses as aforesaid." Those deductions are limited (by s. 52 and the Scale in the Third Schedule) in somewhat the same way as in Bombay ; but mills and manufactories have a maximum deduction of $33\frac{1}{3}$ per cent.

In spite of slight differences in wording, the definitions in the metropolitan and the extra-metropolitan Acts were similar in effect, see per Lord *Herschell*, L. C., in *London County Council v. Erith* [1893] A. C. pp. 587-8 ; *Poplar Assessment Committee v. Roberts* [1922] 2 A. C. 93. The language of the London Act is clearer and more precise and the shorter language of the Bombay Act is in my opinion to the same effect ; and this appears to be common ground between the Commissioner and the Association. If I may paraphrase s. 154 (1), using the terms of the Metropolis Act of 1869, its expanded meaning is as follows :—In order to fix the rateable value of any building or land.....there shall be deducted from the annual rent which a tenant might reasonably be expected, taking one year with another, to pay for such land or building if the tenant undertook to pay all taxes payable by the tenant as such, (see ss. 146, 147 of the Bombay Act) and if the landlord undertook to bear the cost of the repairs and insurance, and the other expenses, if any, necessary to maintain the hereditament in a state to command the rent, a sum equal to ten per cent. of the said annual rent ; and the said deduction shall be in lieu of all allowance for repairs, insurance or any other expenses necessary to maintain the hereditament in a state to command the rent, or on any other account whatever.

II. I propose now to state certain principles which have been laid down by the Courts upon the English definitions, and which I conceive to be equally applicable under the Bombay Act ; and I will also refer to the post-war practice of valuation in this country.

(1) The rent to be ascertained is that which " might be expected from a tenant who took the property from year to year *rebus sic stantibus*. Deferred and reversionary prospects are not to be taken into account." The probable rent is not to be arrived at by assuming it to be possible " that the present state of things will improve, and that a tenant could be found who would be willing to take it for a term on a larger rent, reckoning that that supposition will be realized." These passages are taken from the classic judgment of *Blackburn* J. in *Staley v. Castleton Overseers* (1864) 33 L. J. M. C. 178 ; 5 B. & S. 505, where it was held that a cotton-mill, standing idle owing to the American Civil War, was to be valued at the rent that might be expected for it as a storehouse for machinery, and not (as was contended on behalf of the rating authority) at a higher rent which could be obtained for it " if it was let for a reasonable term for use as a mill." See also *Harter v. Salford Overseers* (1865) 34 L. J. M. C. 206 ; 6 B. & S. 591 ; *Metropolitan Water Board v. Chertsey Assessment Committee* [1916] 1 A. C. per *Lord Parker* at p. 363 ; *Port of London Authority v. Orsett Union* [1920] A. C. per Lord *Buckmaster* at p. 305 ; and *Poplar Assessment Committee v. Roberts*, already cited, where the same learned Lord said, " although the tenant is imaginary, the conditions in which his rent is to be determined cannot be imaginary. They are the actual conditions affecting the hereditament at the time when the valuation is made," [1922] 2 A. C. at p. 103.

(2) It is true that, although the tenancy imagined is a tenancy from year to year, it is not necessarily to be assumed that the tenancy will not last beyond the end of the year ; where the hereditament is such that no one would take a tenancy of it for a year only, the rent is to be estimated as if the tenancy might probably be expected to continue for more than a year, but as if it was liable to be put an end to by notice at the end of any year, *Clive v. Foy Overseers* (1875) 39 J. P. 774 ; *Great Eastern Rail. Co. v. Haughley Overseers* (1866) L. R. 1 Q. B. 666 ; *R. v. South Staffordshire Waterworks Co.* (1885) 16 Q. B. D. 359. This proposition is embodied in the London definitions by the use of the words " taking one year with another " ; but it will be observed that Lord Buckmaster's opinion (just cited) in the *Poplar* case was delivered upon those definitions and rules their application.

(3) Although the tenancy is not to be assumed necessarily to cease at the end of the year, nevertheless the annual rent to be estimated is not that which the tenant might have been expected to give in the past year, but that which the tenant may, at the time of valuation, be expected to give for the ensuing year, in the light of the experience acquired in the past year as to the capacity of the property for the carrying on of a gainful trade ; for the tenant must be assumed to have ascertained the facts bearing on that matter in the past year, before being able to arrive at the rent which he can afford to give, *R.* v. *Abney Park Cemetery Co.* (1873) L. R. 8 Q. B. 515 ; *Farnham Flint, etc., Co.* v. *Farnham Union* (1901) 1 K. B. 272, as explained in *Durham County Council* v. *Tanfield Overseers* (1923) 2 K. B. 333. In the last case, which was concerned with colliery assessments, there had been a strike in the previous year, and the King's Bench Division held that the quarter sessions were not bound to make the assessments on the previous year's output (as the custom was), without modifying it in any way to meet those special circumstances ; but the Divisional Court were far from holding that the rent was to be estimated without regard to the possibility of strikes or that the tenant must be taken to " expect a cessation of industrial strife," as the respondents (the County Council) contended. Indeed, to have adopted that contention would have been contrary to the principle indicated under (4) below. In an earlier case, it was held that the contingency of strikes must be taken to have entered the mind both of a hypothetical tenant and of the real tenant ; and it was decided that, where that contingency has been taken into account in estimating the rent a tenant may be expected to pay, and the rent thus reduced, the rateable value ought not to be further reduced because of the actual outbreak of a strike at the works two days before the rate was made, *Hoyle and Jackson* v. *Oldham Union* (1894) 2 Q. B. 372. Though the principle stated is correct, I doubt if the actual decision would be followed at the present day, except in precisely similar facts.

(4) The land or building being considered with all its existing advantages or disadvantages, including the ability to carry on a gainful trade thereon (see per Lord *Denman*

C. J. in *R.* v. *Grand Junction Rail Co.* (1844) 4 Q. B. 18, at pp.38, 43), it has to be seen under the definitions, what sum the tenant can annually afford to set aside in order to obtain in each year the beneficial occupation of that land or building. " The use which the tenant may expect to be able to make of the premises, the facility afforded by them for carrying on any particular trade and the nature of the trade " will be a primary consideration in fixing this sum. And when this sum has been fixed in his mind, the tenant will be able to say how much of it he can pay to the landlord as rent, after setting aside the rates, taxes and other duties which he will have to pay as tenant in respect of the premises (but not those the actual occupier may have to pay as landlord and owner, if such he be) ; *R.* v. *Shoreditch Assessment Committee* (1910) 2 K. B. 859 ; see especially the judgment of *Farwell* L. J. at p. 882. It is for this reason that by the definitions the rent is (*inter alia*) to be estimated on the assumption that the tenant pays the usual tenant's rates and taxes, and that these do not form a deduction after arriving at the rent, like the landlord's expenditure on repairs. Put shortly, the rent that a tenant may reasonably be expected to pay is governed by the rent that he can afford to pay.

(5) The considerations above stated constitute the conditions of the market for tenancies which has to be assumed. It remains to be added that the actual occupier, be he owner or tenant, is assumed to be one of the persons who might be expected to offer for such a tenancy in that market, *R.* v. *School Board for London* (1886) 17 Q. B. D. 738 ; *London County Council* v. *Erith* (1893) A. C. at p. 588 ; " whether the premises are in the occupation of the owner or not, the question to be answered is : Supposing they were vacant and to let, what rent might reasonably be expected to be obtained for them," per Lord *Herschell* L. C.

(6) In answering that question where the owner (or a tenant who pays only a ground rent) is in occupation, and there are no comparable rents to afford a standard of assessment, it is legitimate but by no means compulsory, see the *Lairages* case cited under III below) to apply what is called the " contractor's test," that is, to estimate the capital value of the land and buildings as they stand, and for the purposes for which they are actually fitted to be used, and to apply percentages to land and buildings. This method was first applied to indirectly productive parts of public utility undertakings,—or to undertakings like provided schools and sewers which do not earn profit—see the two cases last cited, and *Metropolitan Water Board* v. *Chertsey Assessment Committee* [1916] 1 A. C. 337 ; but it has been held inapplicable to the profit-earning parts of public undertakings, *Kingston Union* v. *Metropolitan Water Board* [1926] A. C. 331. This method of valuation was also applied to manufactories, warehouses, railway hotels and other substantial premises ; but since the war its use has been greatly restricted in practice owing to the enormous inflation of building costs. This inflation makes it extremely difficult to say that a rent which a tenant might be expected to give bears any (and if so, what) relation to structural value at present-day prices : and the problem is always to ascertain that rent, the contractor's test being merely one method of doing so.

(7) Where the contractor's method is adopted, it is the structural value at the present day for the purposes for which the premises are adapted at the time of valuation that must be looked at—including of course the kind of trade that can be carried on there at the time : and not the structural cost. The latter may be very different from the actual value, either because prices of land or of building have changed since the construction of the premises or because they were constructed with a view to other requirements than those of the present day, whether they be less, or greater as in *R.* v. *South Staffordshire Waterworks* [1885] 16 Q. B. D. 359, (cited above on another point, and in *Bradford Corporation* v. *Keighley Union* [1906] 2 Konstam 517. In the latter case, expenditure unforeseen when the scheme was initiated was also held to be properly discounted. In short, it is only " effective capital value " that may be regarded.

I should add that the capital value of a substituted building is only estimated and used as a factor in applying the contractor's test, in cases like those of the Oxford Colleges, where the existing structure is, for historic or artistic reasons beyond price, and therefore some standard of pure utility has to be set up, if the problem is to be answered at all.

(8) The rates of interest to be applied to structural value are not to be varied according to the financial position of the particular occupier : the rates usually taken are 4 per

cent. for land, and 5 per cent. for buildings, *Metropolitan Water Board* v. *Chertsey* [1916] 1 A. C. 337, cited above on another point.

(9) In practice, and in accordance with the rules that the actual circumstances prevailing at the time of valuation must be looked at, very heavy reductions have been made by assessment committees and courts of quarter sessions in England in the last few years in the valuation of all kinds of industrial undertakings (except perhaps those connected with the building trades). This has especially been the case in connection with cotton mills and with iron and steel works, on account of the depressed conditions of those trades.

(10) During the " boom " period, immediately after the war, an attempt was made to raise the rateable values of industrial premises by adding an all-round percentage to the existing assessments. Such action was held to be wholly invalid because it applied an arbitrary rule of thumb to every property, without considering either the situation of the property, its character or its age, *Stirk* v. *Halifax Assessment Committee* [1922] 1 K. B. 264. Each property valued must be the subject of an independent valuation: see also *Twitchin* v. *Alton Union* [1924] 22 L. G. R. 2-82.

(11) On the other hand, comparable properties in the same class must be valued according to an equal and uniform standard, *Double* v. *Southampton Assessment Committee* [1922] 2 K. B. 213: *Pointer* v. *Norwich Assessment Committee*, ibid, 47, 471. Nor may one class of property be singled out for reassessment, when other classes also may have increased in value: *Stirk's* case, cited above: *Hunter* v. *Swindon Assessment Committee* [1922] 2 K. B. 630.

III. For the reasons indicated under head I, there is no doubt in my opinion that the above propositions are applicable under the Bombay Act, subject to the exclusion of the value of machinery. It follows that I cannot, with great respect, agree with some of the observations contained in the Municipal Commissioner's letter of 20th March 1928. In the first place, it is not correct to say that the method of taking a percentage on cost of construction is a recognized principle. The method referred to is that of taking a percentage on effective capital value, which is only by accident, and in the case of a new building recently constructed without unforeseen or ineffective expenditure, the same as the cost of construction. This happened to be the fact in the *Chertsey* case: but it was not so in the two other cases cited under II (7) above. And in the *Chertsey* case Lord *Loreburn* pointed out (1916) 1 A. C. at p. 347, that " when cost is taken as the basis, it must be on the footing that what has in fact been paid presumably indicates capital value."

Even, however, if " effective capital value " is substituted for " cost of construction " it cannot be suggested that the method of valuation based upon it applies, to the exclusion of other methods. I have indicated under II (6) the limits which have been imposed on its application by the conditions prevailing, and by decisions given since the war. And long before the war it was held that this method was not necessarily applicable to a hereditament where a trade was carried on, *Mersey Docks Board* v. *Birkenhead Assessment Committee* (*The Lairages case*) [1901] A. C. 175.

The rates at which money is available for borrowing have of course risen since the war: but where the contractor's basis has been employed, I am not aware that higher percentages have been applied in practice for that reason, however plausible this might in theory appear to be. In particular, the passage cited from the 4th Edition (1920) of Ryde on Rating (p. 242) affords no support for any such change, and is expressed to be written with regard to pre-war conditions: see also Editor's footnote (dd) on p. 244 of the 5th Edition (1925). The passage quoted as to applying the percentages for rateable value (4th Edition, p. 243) and not for gross, rests expressly on the admissibility of arriving at rateable value first, under the English Acts.

The decision in the *Chertsey* case, and the passage cited from Lord Atkinson's opinion at p. 245 of Ryde on Rating, 4th Edition, make it clear that while the actual rates at which the particular occupier can borrow money are to be disregarded, the usual rates of interest at which money can be borrowed in the market may be considered. But if those rates are so high

that the hypothetical tenant could not afford to base his rent on them, they are irrelevant. That is the statutory test which must always govern the valuation, see per Lord *Loreburn* 1916 1 A. C. at p. 346.

It is perfectly true that the valuation of a cotton mill or other manufactory must not be calculated on a basis of the profits actually made on those premises: but to say that the profits—or losses—that may be made in premises adapted solely for use in a particular trade, when that trade is in a stated or prolonged depression, is directly contrary to the principle that existing circumstances must be considered, including the ability to carry on a gainful trade on the premises, see II (1) and (4) above, and the *Lairages* case, just cited. If the Commissioner's observations at the end of his letter represented a correct view of the law, *Staley* v. *Castleton Overseers*, which has been accepted without criticism for over 60 years must have been decided the opposite way. And the reductions made by quarter sessions with regard to industrial hereditaments in England in recent years must have been based on a wrong view of the law, see II (9). So far as I know, not one of these decisions has been challenged in the superior courts on any legal ground, with the solitary exception of *Durham County Council* v. *Tanfield Overseers*, cited under II (3) above.

If any mill property is not lettable, and the owner is not working it, its value is only the rent which the owner would give for it as a storehouse for machinery: *Stanley* v. *Castleton Overseers*. If it is unlettable and the owner is working it, the value is the rent that he would give for it (without any assumption of non-existent competitors) in order to keep it as a going concern. In no sense can the absence of possible tenants other than the owner be said to be irrelevant, where the property is not—like a sewerage or water undertaking—capable of being used by the owner alone.

I respectfully agree with the Commissioner in thinking that annual depreciation is covered by the 10 per cent. deduction: but that does not prevent the "effective capital value" which is taken for the purpose of applying the contractor's test from being that of the building as it stands, instead of the value of a new building substituted for it, see II (7).

IV. Applying to the Bombay Act the principles above indicated, in my opinion the occupier of a mill is entitled:—

(1) To have a fresh valuation of his mill at least every fourth year, s. 168 (3).

(2) To have the valuation of his mill arrived at by an independent valuation, and not by any general rate of increase on previous figures.

(3) To have that valuation made on principles of equality with the valuation of other mills.

(4) To have no increase made in his valuation, if the valuations of other classes of property which have increased in rental value are not increased.

(5) To have the valuation of his mill revised in any year in which the existing valuation is increased, s. 162 (2), s. 163.

(6) The valuation must be made in accordance with the trade conditions prevailing at the time when the valuation is made: and must not exceed the rent which a reasonable business man would give under those conditions for a tenancy from year to year of the mill, which may be expected to continue beyond the end of the year but which is terminable by notice from the landlord.

(7) If that rent is arrived at by a percentage on structural value, the capital value taken must be the amount which it would cost to construct an exactly similar building to-day, on the same site (provided the site presents no peculiar difficulties) *less* any amount by which owing to age that value ought to be reduced because the structural condition of the building renders it less well adapted for use as a cotton mill. It is not legitimate to assess it as if it were in fact a new building, with all the security and convenience that a new building affords,

If, as is often the case, the building has been gradually adapted or enlarged, so that its arrangement (as it stands) falls behind the standard of modern requirements—in other words, if a building erected to-day to produce a similar output would be differently planned and arranged for efficiency and economy in working, there must be a further adjustment by way of reduction of " effective capital value. "

(8) The percentages applied should in no case exceed pre-war percentages.

(9) If, however, the conditions of the trade are such that as regards the particular mill in question, there is no possibility of working it at a profit (by the actual, or any, occupier) and therefore no possibility of letting it, then a valuation upon the contractor's basis is inadmissible: and the only possible way of arriving at a valuation is by estimating the rent which a tenant (i.e., the actual occupier) would give for the premises at the date of the valuation, either as a storehouse for machinery or in order to keep the mill as a going concern—according to the purpose for which it is actually used.

(10) I am not clear whether and to what extent the property taxes are paid by the occupier as such, but this may be so in cases coming within s. 146 (1) and (3). To the extent to which the tenant would be liable to taxes as occupier, he must be assumed to have set aside in his mind the probable amount of his liability before arriving at the rent that he may reasonably be expected to pay. This applies whether the rent is arrived at by a percentage on structural value, or by any other method, the problem throughout being to arrive at the annual rent as defined in s. 154 (1).

No. 398/31 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *25th February* 1929.

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,
BOMBAY MUNICIPALITY, BOMBAY.

SIR,

SUBJECT:—*Annual Assessment of Mill Premises.*

I have the honour to refer to the proceedings of the joint discussion which took place on Saturday, the 16th February, on the subject of mill assessments.

Towards the conclusion of that meeting, it was agreed that the Association should put forward definite proposals regarding the principles which should be followed in calculating the annual assessments of mills in the City and Island.

The Sub-Committee of the Association have now discussed the matter in detail, and their conclusions are summarised below. These conclusions will necessarily have to be approved by the General Committee of the Association before the principles which they involve can be considered as binding on all members of the Association, but in order to avoid delay in arriving at an agreed basis, are forwarded for your consideration, and it is suggested that they be discussed at a very early date at a joint meeting at which the Association will be represented by Mr. C. N. Wadia and Mr. Leslie Blunt.

Principles to be followed in assessing Mills.

1. That the basis of assessment should be constructional cost to-day less:—

   (*a*) a deduction to cover unsuitability of the buildings for the purposes of cotton manufacture. The amount of such deduction to be decided in the case of each individual mill by two Architects, one appointed by the Municipality and another appointed by the Association. Disagreements between the Architects to be referred to an umpire previously agreed upon by the Architects;

(*b*) a deduction for obsolete, unused or partially used mill buildings, tanks, etc.;

(*c*) 10 per cent. as allowed by the Municipal Act on the net figure arrived at as above.

2. Having thus ascertained the effective capital value of all mill buildings, the assessment to be based on 6 per cent. of this figure.

3. Mill lands to be valued by the Architects appointed to value the mill buildings, and the assessment fixed at 4 per cent. on the values agreed upon.

4. The assessments so arrived at to be given retrospective effect from the date of the termination of the last agreement between the Millowners' Association and the Municipality.

In your reply, you might be good enough to indicate a date and time when Mr. C. N. Wadia and Mr. Leslie Blunt could meet you.—I have, etc.,

T. MALONEY,
Secretary.

A & C No. 9184/D of 1928-29.

BOMBAY MUNICIPALITY,
BOMBAY, *27th February* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Re. Mill Assessments.*

With reference to your letter No. 392/31, dated 25th February 1929, addressed to the Municipal Commissioner, I have the honour by direction, to inform you that the Municipal Commissioner will be glad if Mr. C. N. Wadia and Mr. Leslie Blunt can make it convenient to see him on Tuesday next, the 5th proximo, at 12 noon (S.T.)—I have, etc.,

H. WALD,
Assessor and Collector.

No. 439/31 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *28th February* 1929.

THE ASSESSOR AND COLLECTOR OF MUNICIPAL TAXES,
BOMBAY MUNICIPALITY, BOMBAY.

SIR,

SUBJECT :—*Re. Municipal Assessment of Cotton Mills.*

I have the honour to acknowledge the receipt of your letter No. 9184-D dated the 27th February, and to inform you that Mr. C. N. Wadia and Mr. Leslie Blunt would be pleased to meet the Municipal Commissioner at 12 noon (S.T.) on Tuesday next, the 5th proximo. —I have, etc.,

T. MALONEY,
Secretary.

No. MC/377/D of 1928-29.

BOMBAY MUNICIPALITY,

BOMBAY, *6th March* 1929.

" Without Prejudice."

THE SECRETARY,

THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Assessment of Mills to the General Tax.*

At the meetings held in the Municipal Commissioner's room between the representatives of the Millowners' Association and the Municipal Commissioner on the 16th of February and the 5th of March on the above subject, it was agreed that for the purpose of arriving at an equitable solution of the problem of assessing mill property to the general tax, valuation on the following principles should be considered :—

(*a*) The contractor's basis, i.e., the present cost of constructing an exactly similar building on the same site should be adopted.

(*b*) No allowance should be made for depreciation caused by age or for trade depression or on any other account except that a reasonable allowance should be made for the fact that an old building would not be so well adapted to modern requirements of the mill industry as more up-to-date buildings, in case where such difference in adaptability existed and caused a difference in the hypothetical letting value of the mills.

(*c*) In considering the question of adaptability an allowance would be made for such portions of the mill buildings as had been rendered more or less unfit for use owing to modern requirements to the extent to which such unfitness would affect the hypothetical letting value.

2. It was agreed that the Millowners' Association should select six mills—two being recent and up to date, two old and presumed to be not so well adapted to modern requirements as the new mills, and two belonging to a class intermediate between the old and the new. Mr. Kanga on behalf of the Municipality and Mr. Aga on behalf of the Millowners' Association would then jointly make a valuation of the six mills and allow for difference in adaptability on the principles laid down above and report the result to the Millowners' Association and the Municipal Commissioner.

3. I shall be obliged if the six mills as above mentioned are selected by the Association and their names communicated to me at as early a date as convenient. I shall then arrange for a joint valuation between the Millowners' architect and Mr. Kanga.

4. In conclusion, I may state that the above must be regarded as an attempt to arrive at a logical and equitable basis of assessment of mill property and should be treated as without prejudice on either side as the final decision can only be taken after we know whether it is possible to arrive at a generally agreed valuation of the mills on that basis and what the difficulties in the way are and also after consultation with the Corporation.—I have, etc.,

A. R. DALAL,
Municipal Commissioner.

No. 510/31 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th March* 1929.

"Without Prejudice."

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,
BOMBAY.

SIR,

SUBJECT :—*Assessment of Cotton Mills.*

I am directed to acknowledge the receipt of your letter No. M.C./377/D, dated 6th March 1929, and in reply to the request contained in para 2 therein, to suggest the names of the following mills :—

(1) Mills which are of a recent and up-to-date type — The Pearl Mills. / The Spring Mills.

(2) Mills which are old and presumed to be not so well adapted to modern requirements. — The Khatau Makanj Mills. * / The Dinshaw Petit Mills.

(3) Mills which belong to a class intermediate between groups 1 and 2. — The Bradbury Mills. / The Union Mills.

I have also requested the Association's architect to communicate with you in this connection as early as possible.—I have, etc.,

T. MALONEY,
Secretary.

No. 620/31 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd March* 1929.

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,
BOMBAY MUNICIPALITY, BOMBAY.

SIR,

SUBJECT :—*Assessment of Cotton Mills.*

In continuation of my letter of the 7th March 1929 in which I acknowledged receipt of your letter of the 6th March and suggested the names of the mills which might be valued jointly by Mr. Kanga and Mr. Aga, I am directed to state, after consultation with the members of the special Sub-Committee, that your letter of the 6th March contains no reference to the deduction of 10 per cent. allowed by the Municipal Act, nor is any reference made to the date from which the new assessments would take effect.

As regards the 10 per cent. deduction allowed under the Municipal Act, the omission in your account of the proceedings was probably inadvertent, and Mr. Blunt suggests that a paragraph 1 (*d*) could be inserted in your original letter making provision for the 10 per

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* Subsequently changed to Jamshed Mills.

cent. deduction. With reference to the date from which the new assessments are to take effect, my Sub-Committee were under the impression that their suggestion that the new assessments should be given retrospective effect from the termination of the last agreement between the Millowners' Association and the Municipality had been agreed to.—I have, etc.,

T. MALONEY,
Secretary.

No. A. & C. 9184/D of 1929-30.

BOMBAY MUNICIPALITY,
BOMBAY, *3rd April* 1929.

"*Without Prejudice.*"

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Assessment of Cotton Mills.*

With reference to your No. 620/31, dated 22nd March 1929, on the above subject, I have the honour to state that a 10 per cent. deduction is allowed by the Municipal Act and will be made. I may, however, point out that this deduction is not compatible with the adoption of the principle of the contractor's basis, as what is arrived at on this principle is the net assessable value. This was pointed out at the conference. However, in order to seek a mutually acceptable solution, I have agreed to make the deduction for adaptability over and above the statutory deduction of 10 per cent. entirely without prejudice and subject to the approval of the Corporation. I trust that the nature of this concession will be appreciated and too much will not be sought to be made out of the differences in adaptability.

As regards the date from which the assessments are to take effect, no definite agreement was arrived at at the conference. I think it will be best if a decision on this question is postponed until we know definitely whether an agreed valuation of all the mills on the principles adopted is possible.—I have, etc.,

A. R. DALAL,
Municipal Commissioner.

BOMBAY, *17th May* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Re. Assessment of Mill Premises.

I beg to forward herewith for your information a copy of my joint report with Mr. N. D. Kanga in the above matter, dated 15th instant.—Yours faithfully,

BURJOR S. J. AGA.

Copy of joint report submitted by Mr. Burjor S. J. Aga and Mr. N. D. Kanga, dated 15th May 1929.

Pursuant to the directions given to us by the Municipal Commissioner and the Mill-owners' Association to value the mill properties for assessment purposes, we have gone carefully into the detailed calculations about the present cost of constructing mill buildings and also into the value of the mill lands, and we beg to report as under :—

(*a*) We agree that an all-over rate of Rs. 7 per sq. yard be taken for all mill lands.

(*b*) We also agree that the constructional cost of all buildings, structures or sheds in every mill premises be taken at an all-over rate of 4½ annas (four and a half annas) per cubic foot, the said rate to cover the cost of chimneys, reservoirs, compound walls, tanks, roads, drains, hydrants, sprinklers, etc., for which nothing extra is to be charged.

The cubic contents of all such structures to be ascertained by taking outside lengths and breadths of the said structures. The height to be taken from the ground level up to the mean height of the roof in case of a pitched roof, and up to the top of the parapet wall in case of a flat roof or terrace.

(*c*) The above cost as mentioned in item (*b*) does not include the cost of masonry foundations and platforms constructed in several buildings to support the machinery, nor does it include the cost of masonry tanks, pipes and drains specially constructed in some buildings to suit the requirements of particular uses, such as sizing and bleaching.

Mr. Aga is of opinion that as the value of machinery is to be excluded from consideration under Section 154 (2) of the Municipal Act, the above works cannot be taken into account. The hypothetical tenant himself has to provide the machinery and hence all necessary works in connection with platforms, etc., has to be carried out by him according to his convenience.

Mr. Kanga, however, thinks that under the Municipal Act, only the value of any machinery is to be excluded from consideration, but the special constructions made to fix the machinery and also to suit the requirements of special users must be considered as the existence of such constructions goes to enhance the letting values of such buildings.

If, therefore, it is decided that these works ought to be considered, we agree that a further addition will be made in the cost of those particular buildings containing such works in accordance with the extent of the said works.

(*d*) It has been agreed between the parties that from the cost as ascertained in items (*b*) and (*c*), no allowance should be made for depreciation caused by age or for trade depression or on any other account except that a reasonable allowance should be made for the fact that an old building would not be so well adapted to modern requirements of the mill industry as more up-to-date buildings in case where such difference in adaptability existed and caused a difference in the hypothetical letting value of the mills. In considering the question of adaptability an allowance would be made for such portions of the mill buildings as had been rendered more or less unfit for use owing to modern requirements to the extent to which such unfitness would affect the hypothetical letting value.

After the items above referred to are settled by the parties and the question of the basis of assessment as regards the percentage on the value of land and buildings is also finally decided by the parties, the work of valuation for assessment purposes of the six mills will be completed.

N. D. KANGA.
BURJOR S. J. AGA.

BOMBAY, 30*th May* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Referring to the meeting of the Municipal Assessment Sub-Committee of your Association on the 24th instant and my interview with you yesterday, I have seen Mr. Kanga in respect of the rate of land. As already explained by me, the all-over rate is for the land used for *bona fide* mill business purposes and not for surplus lands that are not put to use. These surplus lands should, however, be fenced off as pointed out at the Sub-Committee meeting.

I have seen Mr. Kanga in connection with the all-over rate and he agrees with me that the rate mentioned by us does not and cannot include the surplus lands lying idle. Mr. Kanga and myself further agree that such lands will be taken into account at a nominal rate only provided they are fenced off from the lands used for *bona fide* mill business purposes.

As regards the assessment of land on different scales for built-up area and unbuilt upon land, I have laid Sir Manmohandas's suggestion at the Sub-Committee meeting before Mr. Kanga and he is agreeable to adopt that basis in case the Millowners' Association feel inclined to have the same adopted. In that case full particulars regarding the terms of lease with the Government in respect of the New Kaiser-i-Hind Mills land, mentioned by Sir Manmohandas and any other mill lands similarly treated should be furnished to us.

As you are aware, the market value of land was taken into consideration by the Municipality when the assessment was revised in 1918 and the same was increased by 25 per cent. in 1923. If desired by the Association, we will work on those lines, in which case I would request you to let me have the rates of lands charged for the various mills with their areas.

I need not state that the all-over rate of Rs. 7 fixed by us for all mill lands exclusive of surplus lands which are to be assessed at a nominal rate is very fair and reasonable. However, if the Association thinks otherwise, I am prepared to meet with their wishes and will come to a settlement with Mr. Kanga for any reasonable proposal on either of the alternative basis.

Awaiting your instructions.—Yours, etc.,

BURJOR S. J. AGA.

No. 1196/31-B of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 20*th June* 1929.

BURJOR S. J. AGA, ESQ., F.R.I.B.A., M.I.E.,
BOMBAY.

DEAR SIR,

With reference to our previous correspondence on the subject of the Municipal assessment of cotton mills, I am directed to state that before proceeding to the valuation of the six mills which have been selected as typical of the mills in Bombay as a whole, the Committee would like you to consult Mr. Kanga in regard to your joint report with a view to obtaining his approval for the following suggestions made by the Sub-Committee at to-day's meeting :—

1. That the rate of materials be reduced from 4½ annas to 4 annas per cubic foot.

2. That the valuation of mill lands be fixed at Rs. 5 instead of at Rs. 7 as suggested by you in your joint report, for the reasons put forward at the Sub-Committee meeting.

3. That in preference to a detailed investigation being made in the case of every mill in Bombay to ascertain the exact allowances to be made for unsuitability, an allowance, if possible, be fixed according to the age of the building.

In this connection the Sub-Committee suggests that a certain percentage of allowance should be fixed for mills which are over 15 years old, a higher percentage for mills over 25 years old, and a still higher percentage for mills over 35 years and 45 years old, and all vacant mill lands which can be fenced off to be assessed at 1/20 of the value fixed.

An early reply as to what you have been able to arrange with Mr. Kanga would be appreciated, as until some agreement is arrived at, the valuation of the mills cannot very well be proceeded with.—Yours, etc.,

T. MALONEY,
Secretary.

No. A. & C./9184/D of 1929-30.

BOMBAY MUNICIPALITY,
BOMBAY, *21st August* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Assessment of Cotton Mills.*

I have the honour to invite attention to your No. 510/31, dated 7th March 1929, suggesting the names of six mills for the purpose of joint valuation by Messrs. Kanga and Aga. Since then, I have received through Mr. Kanga the joint report of the two architects dated 15th May 1929. Mr. Kanga has also forwarded to me copy of letter dated 20th June 1929 from you to Mr. Aga in which the rate for materials as well as the valuation of mill lands as agreed upon by the two architects is challenged and a suggestion has been made to adopt a percentage allowance on an age basis in preference to a detailed investigation to ascertain the allowance to be made for adaptability. No direct communication has been made to me by your Association at all. I am not in favour of any of the three suggestions contained in your letter No. 1196/31-B of 20th June 1929 to Mr. Aga. Subject to the approval of the Corporation, I agree to the rates for mill lands and materials adopted by the architects in (*a*) and (*b*) of their joint report. As for (*c*) of the joint report, I agree with Mr. Kanga that the foundations and special constructions for machinery should be considered for the purpose of making the valuation. I cannot agree to the further suggestion in your letter to Mr. Aga referred to above, that all vacant mill lands which can be fenced off should be assessed at 1/20 of the value fixed. In my opinion, the valuation of the land as well as materials is fixed as low as possible. It must be borne in mind that the percentage of return on the value of lands and buildings is to be 4 and 6 respectively gross which works out to 3.6 per cent. net on land and 5.4 per cent. net on buildings. As pointed out in my letter No. A. & C./9184/D, dated 3rd April 1929, this is a very great concession, and it is impossible for me to go any further without prejudicing the financial interests of the Municipality.

As this matter has now been pending for a long time, I should like to meet a few representative members of your Association who may be deputed for the purpose, with a view to arrive at a settlement one way or the other. Friday 30th August at 12 noon will suit me for the purpose of the discussion. Kindly let me know at an early date if it will suit the Association.—I have, etc.,

A. R. DALAL,
Municipal Commissioner.

BOMBAY MUNICIPALITY,
BOMBAY, *2nd October* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

With reference to your interview on the 23rd September, I am glad that your Association have decided to set off item (*c*) in the joint report of the Architects as against item (*d*). It makes for simplicity which is very much to be desired. As for your suggestion regarding item (*b*) to adopt a rate of annas 4 per cubic foot and to assess chimneys, reservoirs, compound walls, roads, drains, etc,. separately, I regret I cannot accept it, as it sacrifices the very principle of simplicity which we are aiming at. It will be extremely difficult to assess items such as roads, drains, hydrants, etc. separately for each mill. It would add to architects' charges and give rise to numerous disputes between the Municipality and the mills. In the long run, I do not think that the adoption of the suggestion would make much difference to the assessment or would be worth your while, considering the trouble and the likelihood of disputes. I sincerely trust, therefore, that your Association will see their way to drop this small point so as to enable these long-standing negotiations to be brought to an end amicably.

If a settlement is arrived at, I should like to know how many of the total number of mills in Bombay will fall into line. It is obviously useless to arrive at any settlement unless the bulk of the mills accept it. I take it that the settlement will bind all the members belonging to your Association.—Yours, etc.,

A. R. DALAL,
Municipal Commissioner.

No. 2380/31 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd December* 1929.

ALL MILLS IN BOMBAY CITY AND ISLAND.

DEAR SIRS,

SUBJECT:—*Municipal Assessment of Cotton Mills.*

I am directed by the special Sub-Committee of the Association to address you in regard to certain tentative arrangements made with the Municipal Commissioner in regard to the revision of cotton mill assessments in Bombay, and to request you to inform them whether you are agreeable to these terms.

Before dealing with the revised terms at present offered by the Municipal Commissioner, it is necessary to set forth in some detail, for the information of mills, the methods adopted in previous years, to enable them to work out exactly how the present terms compare with the basis adopted in former years.

Before the year 1912, the assessment was based on the letting value per square yard of flooring, and was estimated as follows:—

(*i*) Main buildings: Rs. 1-6-3 per square yard (gross).

(*ii*) Outhouses, godowns and other buildings attached or appurtenant to the main buildings: As. 14 (gross).

No separate assessment was to be levied on ground not built upon within the same mill compound, and used for *bona fide* business purposes of the mill, nor on tanks within the same compound used exclusively for the purpose of the mill, nor on the area occupied by the base of the mill chimney. The above rates, after deducting the 10 per cent. statutory allowance, are equivalent to about Rs. 1-4 per square yard of flooring and As. 12-7 per square yard of outhouses, etc.

In 1911, the Municipal Commissioner addressed the Association and pointed out that, in the past 25 years, there had been a very great rise in the value of properties throughout the city, that the assessment of Government properties had moreover been recently revised and greatly increased; and that, therefore, it was impossible to expect that the valuation of mill properties would be allowed to remain at the figure fixed before the rise in value which had taken place in Bombay. It was further pointed out that, since the year 1883, assessments in Bombay had risen on an average by 127 per cent. and the assessment of large buildings such as those belonging to Government, which furnished an analogy to mill buildings in not being constructed for letting purposes, had been periodically revised and enhanced. The Commissioner, therefore, suggested that mill assessments should be based on the cost of land and buildings. Seeing that a revision of assessment was inevitable, the Committee agreed to the following assessment:—

(1) The assessment to be arrived at by taking 4 per cent. on the value of the land and 6 per cent. on the value of the buildings used for the *bona fide* business purposes of mills and dye works;

(2) all lands used for storing and stacking purposes and lands required for the general purposes of the mill in the mill compound to be assessed with the buildings;

(3) chimneys and tanks to be also assessed with the buildings;

(4) lands purchased for future extensions and not actually used for mill purposes to be assessed separately according to the rateable value of similar land in the neighbourhood allowing, if necessary, a rebate if the area is so large that it could not, if not used for mill purposes, have been easily let. These lands to be kept separate from the land actually used for mill purposes, and fencing or boards to be put up to show that these lands are reserved for future extensions. These lands to be assessed at 4 per cent. on value when used for mill purposes and assessed with the buildings;

(5) quarters for Managers, Spinning, Weaving and Carding Masters and others, and stables which are at present assessed on the rental basis to continue to be so assessed;

(6) the assessment of mill buildings to be revised every 10 years according to the value of land and buildings at the time when the revision is made and to be calculated at 4 and 6 per cent. respectively.

In the year 1917, the Assessor and Collector of Taxes, Bombay Municipality, served notices on nearly all mills in Bombay enhancing the rateable value of buildings as from the 1st April 1918 by nearly 50 per cent. When the mills concerned objected to the proposed increase, the Assessor stated that it was due to the rise in the value of the lands and buildings, and requested the mills to furnish him with an estimate prepared by an expert showing separately the total area and value of land and the value of mill buildings, so that it might be checked by the Executive Engineer of the Municipality. The matter was very carefully considered by the Association and a deputation from the Association interviewed the Municipal Commissioner, as a result of which it was decided to recommend all members to accept the renewed rate.

In the year 1923, the Municipal Commissioner raised the point that the method of assessment adopted in 1912, and subsequently enhanced in the year 1918 was defective in so far as the book value of buildings only was taken into calculation for the purposes of

fixing the assessment, while, in the Commissioner's opinion, the proper course was to take the present value of all buildings. The Commissioner also suggested as an alternative, the assessment on the basis of letting value per square yard of floor space, i.e., the method of assessment in force prior to 1912. A careful consideration of the Commissioner's two suggestions made it apparent that a change in the method of assessment on the lines indicated might possibly result in a very large increase in assessments, and would, moreover, be extremely contentious, and it was therefore eventually decided that the cost value basis of assessment should be continued for a further period of five years, but that mill assessments should be increased by 25 per cent. It was further decided that this arrangement should terminate on 1st March 1928.

In 1928, the Committee considered that, if there was to be any further agreement with the Municipality with regard to assessment of mill properties, a more equitable method should be followed. It was realized that the present method of assessment on book values was inequitable in its incidence and counsel's opinion was taken as to the means which should be adopted to arrive at an equitable method of assessment, and which would, at the same time, protect the mills against over-assessment and be simple and non-contentious.

The special Sub-Committee of the Association met the Municipal Commissioner on several occasions, and after consideration of the opinion which the Committee had obtained, and the Municipal Commissioner's own proposals in the matter, it was tentatively agreed that the contractor's basis, i.e., the present cost of constructing an exactly similar building on the same site, should be adopted as the basis for assessment. Two architects were appointed by the parties, Mr. Kanga by the Municipality and Mr. Aga by the Association, to work out the details.

The Architects submitted a joint report which was subsequently discussed with the result that the following proposals have been made to the Association as being acceptable to the Municipal Commissioner :—

The assessment on land and buildings should be charged at 4 per cent. on the value of land and 6 per cent. on the value of buildings computed as follows :—

A. Land.—An all-over rate of Rs. 7 per square yard to be taken for all mill lands ; provided that an allowance of two-thirds of their value would be admissible in connection with vacant lands capable of being fenced off.

B. Buildings.—The constructional cost of all buildings, structures or sheds in every mill premises should be taken at an all-over rate of $4\frac{1}{2}$ annas per cubic foot ; the said rate to cover the cost of chimneys, reservoirs, compound walls, tanks, roads, drains, hydrants, sprinklers, etc., for which nothing extra is to be charged. No increase in assessment will be made in respect of masonry foundations and platforms constructed to support machinery and tanks, pipes, or drains specially constructed to suit particular requirements.

Note.—(1) The cubic contents of all such structures to be ascertained by taking outside lengths and breadths of the said structures. The height to be taken from the ground level up to the mean height of the roof in case of a pitched roof, and up to the top of the parapet wall in case of a flat roof or terrace.

(2) In measuring mean heights of shed type or north light roofs, the roofs are to be considered as trussed full gable roofs, and the height of such roofs is to be estimated as one-fourth of the height.

(3) The full heights of basements are not to be taken into account, all measurements being from ground level only.

(4) W. C. and urinal block are to be ignored, and not to be taken in cubical contents ; and

(5) Residential buildings within the mill compounds and not separately located to be included in cubical contents.

The Municipal Commissioner has agreed to allow the usual 10 per cent. statutory deduction on the gross assessment. The proposed terms are the best that the Association has been able to obtain under the circumstances, and tend to uniformity and simplicity.

If the Association fails to arrive at an agreement on this matter with the Municipal Commissioner, the only alternative will be that each mill will be separately assessed by the Commissioner according to the provisions of the Act, and the assessment would probably be based on the hypothetical letting value of the mills. In that event, mills which consider themselves to be over-assessed, can contest the assessment in the Courts.

Mr. C. N. Wadia and Sir Ness Wadia object to the above proposals on the grounds:—

(*a*) that a uniform system of Rs. 7 per square yard for all the mills in Bombay is not, in their opinion, quite fair, because the mills in the north side of the Island are penalized by the mills that have been erected in the south side where land is more valuable;

(*b*) that the rate per cubic foot measurement proposed by the Municipal Commissioner is, in their opinion, too high, because modern mills have lower roofs and are more up to date in construction, and they will therefore reap an advantage as regards assessment compared with old mills. In their opinion, the correct method of assessment would be to fix a rate per square foot of internal floor space;

(*c*) that the rate of 4½ annas per cubic foot is, in their opinion, too high for all mills in Bombay, and they are further of the opinion that, at to-day's contractor's rates, a modern mill building could be constructed at less than 4½ annas per cubic foot. They hold that the assessment should be arrived at on the basis of Rs. 3-8-0 per square foot of internal floor area.

They also point out that the Architects provide that, in the cubic contents method suggested by them, the mean heights for north light roofs or gabled roofs shall be taken, but that in the case of terrace roofs, the height of the plinth and parapet should be included. In their opinion, the height of plinth and parapet should not be taken into account in estimating the heights of buildings.

On these grounds they object to the method of assessment proposed by the Municipal Commissioner.

Mr. C. N. Wadia and Sir Ness Wadia further state that, in the method of assessment proposed by the Municipal Commissioner for valuation of land and buildings practically the value of new buildings is taken and the yearly gross assessment is calculated therefrom by taking 4 per cent. of the value of the land and 6 per cent. of the value of the buildings. In other words, they maintain that the assessment is based on the assumption that trade is flourishing and entirely new mills erected with all modern requirements which would show large profits in working. They hold that, if this method of assessment is brought into force, the bulk of the mills will have to pay either the present high assessments, and in some cases, increased assessments, and there is, therefore, no force in the Municipal Commissioner's contention. Trade, they state, is very bad and the rental values of all properties in Bombay have declined enormously, and they also maintain that the present system of assessment which was increased in the year 1918, and again in 1923, should be materially reduced in consonance with the fall of rentals.

Mr. C. N. Wadia and Sir Ness Wadia further contend that the time has arrived when test cases must be fought out either in the Small Causes Court, or in the High Court to determine, once for all, the method by which mills should be valued, and they consider that the proposals of the Municipal Commissioner should not be accepted at present.

I shall, therefore, be obliged if you will please get your Architect or Engineer to prepare for the use of the Committee of this Association the following statements numbered 1 to 4.*

On receipt of information from all mills, comparisons will be made between the assessment arrived at on the basis suggested by the Municipal Commissioner and the basis advocated by Mr. C. N. Wadia and Sir Ness Wadia.

Please let me have the information within the next week, if possible. If there are any points on which you require further information, will you please let me know? When sending the information required in statements 1-4, you are particularly requested to let me know whether the terms which the Municipal Commissioner is prepared to offer are acceptable to you. Unless a large majority of the mills agree to accept these terms, there can be no agreement with the Municipal Commissioner, and the matter will have to be fought out by individual mills.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 9.

TOWN DUTY ON COTTON.

No. 1853/46 of 1928.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *29th October* 1928.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
DEVELOPMENT DEPARTMENT, BOMBAY.

SIR,

SUBJECT :—*Industrial Housing Scheme—Town Duty on Cotton.*

I am directed by the Committee of the Bombay Millowners' Association to invite your attention to para 6 of your letter No. 141-2/S.D., dated the 16th December 1927, wherein it was stated that Government had not come to any final decision on the recommendation made in para 66 of the Tariff Board report that a part of the town duty paid on raw cotton should be refunded to the mills on proof of consumption.

2. Since receipt of their above communication, the Committee understand that Government were negotiating with the Municipality regarding the respective share of the loss arising out of the proposed refund to be borne by the latter. My Committee would respectfully submit for the consideration of Government that it is neither fair nor equitable that the specific relief recommended by the Tariff Board should be denied to the industry till such time as Government are able to come to an understanding with the Corporation about the participation of the loss. The industry is in a parlous condition, and my Committee earnestly trust that Government will do everything in their power to assist it in tiding over the present depression.—I have, etc.,

B. K. MANTRI,
Acting Secretary.

* Not printed.

No. 141/2/(S. B.)

DEVELOPMENT DEPARTMENT,
BOMBAY CASTLE, *15th December* 1928.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Town Duty on Raw Cotton.*

I am directed to reply to your letter No. 1853/46, dated the 29th October 1928, in which the Committee of the Millowners' Association have represented for the consideration of Government that it is neither fair nor equitable that the relief recommended by the Tariff Board in the form of a refund to the mills of a part of the town duty on raw cotton should be denied to the industry till Government are able to come to an understanding with the Corporation about the participation of the loss.

2. I am desired to point out that the town duty on raw cotton is collected by the Municipality under the provisions of the City of Bombay Municipal Act, 1888, as amended by Bombay Act XX of 1920. The Government of Bombay, therefore, consider that, in principle, it is essential that the Municipal Corporation of Bombay should be consulted before any change is made in the administration of the town duty or any amendment is made in the City of Bombay Municipal Act of 1888. They also consider that the Corporation should have full opportunity of discussion and expression of its opinion. In view of the period of time during which the question has been under consideration, Government are forwarding to the President of the Municipal Corporation copies of the present correspondence and requesting the President to expedite the Corporation's reply to the last letter addressed to him on the 30th August 1928.—I have, etc.,

R. D. BELL,
Secretary to the Government of Bombay,
Development Department.

No. 473/94 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th March* 1929.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
DEVELOPMENT DEPARTMENT, BOMBAY.

SIR,

SUBJECT :—*Town Duty on Cotton.*

I am directed to acknowledge receipt of your letter No. 141/2/S. B., dated the 15th December 1928.

2. In reply, I am directed to point out that my Committee are unable to understand what is precisely meant by the consultation which, you state, is going on with the Municipal Corporation of Bombay. So far as my Committee are aware, the Corporation have raised no objection to the proposed relief being given, and they very recently reiterated that view in a representation which they have addressed to Government. The point at issue between the Government and the Corporation is merely as to who is to bear the loss arising from the refund. That being the case, my Committee must once again emphasize that it is neither fair nor equitable that the specific relief recommended by the Tariff Board should be denied to the industry till such time as Government are able to come to an understanding with the

Corporation about the exact allocation of the loss of revenue. In your letter No. B. 1/59/S.D. dated 12th September 1927, you state that " the recommendation of the Tariff Board in para 66 of their report is now under the consideration of Government," and my Committee submit that there should be no further delay in the matter, and that the industry should be immediately given the relief which the Tariff Board recommended as far back as June 1927. —I have, etc.

T. MALONEY,
Secretary.

No. S. B. 1471.

DEVELOPMENT DEPARTMENT,
BOMBAY CASTLE, 19*th July* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Town Duty on Raw Cotton imported into the City of Bombay.*

I am directed to forward herewith for the information of your Association a copy of Government Press Note No. S. B. 1422, dated the 12th July 1929, regarding the town duty on raw cotton imported into the City of Bombay.—I have, etc.,

R. B. VACHA,
Assistant Secretary to the Government of Bombay,
Development Department.

PRESS NOTE.

Town duty on raw cotton imported into the City of Bombay.

The Indian Tariff Board (Cotton Textile Industry Enquiry) in paragraph 66 of their report of 1927 have recommended that the town duty, levied under Bombay Act No. XX of 1920 on raw cotton imported into the City of Bombay, by sea or land, from any part of India, at the rate of one rupee for every bale weighing approximately 3½ cwts, should be reduced to eight annas per bale on all cotton consumed by the mills in Bombay by the grant of a refund to the mills on proof of consumption. The Tariff Board have held that the continuance of the town duty for the purposes of the industrial housing scheme is not inequitable. The tenements provided by Government are much superior to the majority of those available elsewhere, the reduced rents charged for them compare very favourably with those charged by others, and it is the mill industry which stands most to gain by the improved housing conditions of its employees. The Municipality of Bombay have during the last eight years carried out not only a much larger programme of development than in preceding years, by virtue of the revenue from this cess, but have committed themselves to further schemes like the main drainage scheme for the north of the Island, which may have to be given up, if the resources of the Corporation were to be curtailed at this stage, without fresh sources of revenue being found. The Government of Bombay have fully considered the recommendation of the Indian Tariff Board and, in view of their own financial position and the representation of the Municipal Corporation for the City of Bombay in the matter, are not prepared to proceed with the Tariff Board's proposal.

H. S. C. SMITH,
Dy. Secretary to Government, Development Department.

No. 1670/94 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *26th August* 1929.

THE ASSISTANT SECRETARY TO THE GOVERNMENT OF BOMBAY,
DEVELOPMENT DEPARTMENT, BOMBAY.

SIR,

SUBJECT :—*Town Duty on Raw Cotton imported into the City of Bombay.*

I am directed to acknowledge the receipt of your letter No. S. B. 1471, dated 19th July 1929, together with a copy of a Government Press Note dated 12th July regarding Town Duty on Cotton. In reply, I am asked to point out to you that it is a matter of regret that Government should take up the position that because of their own financial position and the refusal of the Municipal Corporation to forgo their share of the receipts, Government should seek to perpetuate an admitted injustice. The Press Note, besides, tries to justify the imposition of the Town Duty by referring to the benefits supposed to have been conferred on the industry by the industrial housing scheme of the Development Department. If this was the position that Government were going to take up, they might as well have informed the Association accordingly, some three years ago, when correspondence on this subject started. Government did not do it, but on the contrary admitted the justice of the recommendation made by the Tariff Board by suggesting to the Corporation that the resulting loss should be borne in certain proportions between Government and the Municipality. Now that the Corporation have refused to acquiesce in that position, Government seem to have nothing better to say than that their financial position does not permit them to do an act of justice to an industry, which has long been crying for relief, and whose parlous condition is a matter of common knowledge.

Similarly, in the case of the only other recommendation in the Tariff Board's report which concerns the Government of Bombay, viz., the establishment of a combined bleaching, dyeing and printing factory, it is unfortunate that Government have not found it possible to come to the assistance of the industry.

In place of the relief which justice demanded in the case of the Town Duty, we find Government imposing fresh burdens on the industry. A recent instance is that of the legislation by which millowners have been made entirely responsible for the cost of maternity benefits at the rate of 8 annas per day during a period of three weeks before and four weeks following confinement. This legislation which, it should be noted, has been made applicable to certain specified and restricted areas in the Presidency only, is in direct conflict with the principles laid down in the Washington Convention which enjoins :—

> " That the benefits to be paid to women in connection with their confinement should be provided either out of public funds or by means of a system of State-insurance."

The injustice of this imposition on the struggling mill industry of Bombay is even more apparent from the fact that no similar legislation has yet been adopted in other parts of India, and from the report of the detailed investigations made by the Government of India in 1921 which definitely stated that immediate legislation on the lines of the Convention was impossible. In spite of this the Government of Bombay enacted a measure, which is far in advance of even the Washington Convention. If such is the attitude of Government, perhaps it is useless to expect them to do away with an act of injustice such as the Town Duty on Cotton has admittedly inflicted on Bombay and its textile industry.—I have, etc.,

T. MALONEY,
Secretary.

No. S. B. 2139.

DEVELOPMENT DEPARTMENT,
BOMBAY CASTLE, 18*th October* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :— *Recommendations of the Indian Tariff Board (Cotton Textile Industry Enquiry).*

With reference to your letter No. 1670/94, dated the 26th August 1929, regarding the decisions of Government on the recommendations of the Indian Tariff Board (Cotton Textile Industry Enquiry) as regards the town duty on raw cotton and the establishment of a combined bleaching, dyeing and printing factory at Ambernath, and Government legislation regarding maternity benefits, I am directed to state as under :—

(1) In paragraph 1 of your letter under reply your Committee state, as regards Government Press Note No. S. B. 1422, dated the 12th July 1929, that it is a matter of regret that Government should take up the position that because of their own financial position and the refusal of the Municipal Corporation to forgo their share of the receipts, Government should seek to perpetuate an admitted injustice. Government have never considered and do not consider the imposition of the town duty on raw cotton imported into Bombay City as an injustice to the mill industry. On the contrary Government have always held the view and have been supported in that view by the Indian Tariff Board that the continuance of the town duty for the purposes of the Industrial Housing Scheme is not inequitable.

(2) Your Committee also allege that the Press note tries to justify the imposition of the town duty by referring to the benefits supposed to have been conferred on the mill industry by the Industrial Housing Scheme. The reference in the Press note in question to the benefits of the Industrial Housing Scheme is an expression of the views of the Indian Tariff Board and not of Government (*vide* paragraph 66 (page 141) of the Tariff Board report).

(3) As regards your Committee's further observation that Government admitted the injustice of the recommendation made by the Tariff Board by suggesting to the Municipal Corporation that the resulting loss should be borne in certain proportions between Government and the Municipality, I am to point out that Government merely drew the attention of the Municipal Corporation to the views of the Indian Tariff Board and invited an expression of opinion of that body on the Tariff Board's recommendation before Government arrived at a decision. Government could have no objection to the grant of relief to the mill industry to the extent recommended by the Tariff Board if the Municipal Corporation could be induced to forgo from their share of the town duty (which represents the duty levied on cotton consumed by the mills within the municipal area) an amount equivalent to the relief recommended by the Tariff Board.

2. With regard to the remark in paragraph 2 of your letter that Government have not found it possible to come to the assistance of the mill industry in regard to the recommendation of the Indian Tariff Board for the establishment of a combined bleaching, dyeing and printing factory, I am to invite your Committee's attention to Government letter No. 969, dated the 14th May 1929, in which they have clearly indicated what assistance they are prepared to give in respect of a proposal for the establishment of a printing factory. Government regret that it has not been found possible for the offer being availed of by public bodies or companies interested in the welfare of the mill industry.

3. In paragraphs 3 and 4 of your letter, your Committee state that they find Government imposing fresh burdens on the mill industry and cite the recent legislation regarding the grant of maternity benefits as an instance. I am to point out that the Maternity Benefit Act, 1929 (Act VII of 1929), was promoted by a non-official member of the Legislative Council and was passed after most careful consideration. Government expect it in practice to enure to the ultimate benefit of the industries concerned. Its provisions will no doubt come under the consideration of the Royal Commission on Labour, before whom the Millowners' Association will have an opportunity of expressing their views, and Government will in due course consider the question again when the report of the Royal Commission is before them. —I have, etc.,

S. M. BHARUCHA,
Acting Secretary to the Government of Bombay,
Development Department.

APPENDIX 10.

POWER COSTS.

Proceedings of a joint conference between the Power Costs Sub-Committee and representatives of Messrs. Tata Sons, Limited, held in the rooms of the Association on Tuesday, the 22nd January 1929, at 4-30 p.m. (S.T.) :—

Present :

C. N. Wadia, Esq. (*Chairman*), Sir Munmohandas Ramji, Kt., A. Geddis, Esq., F. Stones, Esq., O.B.E., S. D. Saklatvala, Esq., T. Watts, Esq., J. D. Pember, Esq., Mark Binnie, Esq., and T. Maloney, Esq. (*Secretary*).	*Sub-Committee of the Association.*
Mr. F. W. Willis, Mr. H. J. Richardson, Mr. N. J. Cursetjee, Mr. J. D. Ghandy.	*Representing Messrs. Tata Sons, Limited.*

The following proposals were placed by the Sub-Committee before the representatives of Messrs. Tata Sons, Ltd. :—

(1) The rate charged to mills should be reckoned on the amount of current used after passing through the Transformer, and the actual rates should be :—

Mills consuming up to 4,000,000 units per year .. .6 annas per unit.
,, ,, more than 4,000,000 units but less than 5,000,000 units .. .. .. .6 ,, less 1% per unit.
Mills consuming more than 5,000,000 units but less than 6,000,000 units .. .. .. .6 ,, less 2% per unit.
and so on.

That anything more than this, the Association as such could not recommend its members to accept. If accepted, these rates to come into force as from January 1st, 1929.

(2) Standing Charges for mills temporarily stopped : That mills pay charges equivalent to 51 hours' consumption per month. Payment for these 51 hours to be based on the average hourly consumption of the mill concerned during the 3 months immediately preceding the stoppage.

(3) That no limitations be placed on the amount of power used by mills.

No. 576/100 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th March* 1929.

MESSRS. TATA SONS, LTD.,
Agents :—THE TATA HYDRO-ELECTRIC POWER SUPPLY CO., LTD.,
THE ANDHRA VALLEY POWER SUPPLY CO., LTD.,
THE TATA POWER CO., LTD.,
BOMBAY.

DEAR SIRS,

Not having received any specific reply to the proposals put forward at the joint meeting held on 22nd January 1929 and the figures submitted subsequently to you by our Engineers, I am instructed to bring to your notice the following facts :—

(1) Since the estimate of Power Costs given to you, we have received Turbine and Boiler Estimates about 30 per cent. lower than the figures given in the calculations submitted to you.

(2) In 1914, Coal delivered at our mills cost Rs. 16-8-0 per ton or thereabouts, whereas coal to-day is delivered at our mills at Rs. 19 per ton.

(3) Since 1914, the Steam Consumption per B.H.P. in modern Turbines has been reduced from 14 lbs. to 9 lbs. or less.

(4) In 1914, the Tata Hydro-Electric Power Company charged 0.5 anna per K.W. and mills were themselves able to raise steam at about the same cost, or in some of their more efficient plants at a slightly lower figure.

(5) As mills had still to maintain an Engine Staff and Boilers under steam to comply with insurance regulations, this staff and cost of keeping up steam cost them approximately twice as much as when they had their own steam plant.

From all these considerations, it appears to us :—

(*a*) That if a number of mills combined, such as the Century, Zenith and Textile Mills, or, certain of the Currimbhoy Group or the Sassoon Group, any of these combinations could supply their own requirements at 0.45 anna per K.W. including an allowance of 12½ per cent. for depreciation and interest on Capital outlay.

(*b*) That in the case of smaller and individual mills, we are now convinced that their cost would not appreciably exceed 0.5 anna per K.W.

It requires no calculation to see that the increased cost of coal and labour to-day is more than balanced by the saving assured by the more efficient steam-turbine which uses 33 per cent. less steam, as against an increase in coal costs of 15 to 20 per cent. Under these circumstances, as we have received no answer from you, and prices have now radically changed in our favour, we withdraw the tentative offer made at the joint meeting held on the 22nd January 1929, and now can no longer recommend our members to accept anything more than

0.55 anna per unit upto 2,000 K.W. and above 2,000 K.W. nothing more than 0.50 anna per unit measured on the delivery side of the transformers. Further, the new arrangement must be given retrospective effect from January 1st, 1929, and the hours to be paid for during long stoppages must be reduced to 51 per month, based on the average demand as previously intimated. I may say, that even on these terms some of our members will not renew their contracts with you. They have not forgotten the treatment meted out to them when you originally promised to supply power at 0.5 anna per unit and then resiled when it was too late for them to make arrangements and mulcted them of 50 per cent. over the basis on which they installed their motors. Our members have no concern with your financial position as they have financial difficulties of their own. If within a reasonable time, you do not accept the above suggested terms, the Sub-Committee will do its best to get members to do without your power altogether.—Yours, etc.,

T. MALONEY,
Secretary.

No. BH112/29.

BOMBAY HOUSE, FORT,
BOMBAY, 8/9*th April* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We are in receipt of your letter No. 576/100 of 1929, dated 19th March 1929.

While we were preparing a reply to the proposals made by the Millowners' Association at a joint conference held on the 22nd and 23rd January last and the draft reply was in circulation to our Directors, we received your letter under reply. By this letter you withdraw the offer made at the joint meeting of the Committee of the Millowners' Association and our representatives. The whole matter was discussed at a meeting of the Joint Boards of our three companies and we are now instructed to reply to your letter as follows :—

Though it was possible to meet your Association in the proposals made by them at the joint conference and particularly with regard to the principle of rebate, our Boards regret that they cannot agree to the terms mentioned in your last letter, viz., a rate of .55 anna per unit up to 2,000 K.W. and above 2,000 K.W. nothing more than 0.50 anna per unit measured on the delivery side of the transformers ; that the new arrangement be given retrospective effect from January 1, 1929, and the hours to be paid for during long stoppages must be reduced to 51 per month based on the average hourly consumption of the mill concerned during the three months immediately preceding the stoppage. Our Directors are still resolved to make the following offer, and they propose to make this offer to their consumers individually :—

(1) To the 24 Hydro mills who are on 16 years' contract at .65 anna per unit and whose agreements expire in about 12 years from 1st January 1929—We ask for no extension of agreements, but we will give them a discount as hereinafter mentioned.

(2) To the 12 Hydro mills who are on the old rate of .485 anna per unit and whose agreements expire from $1\frac{3}{4}$ years to 6 years—average $3\frac{1}{2}$ years—No action is to be taken until the expiry of the present agreements.

(3) There are 26 Andhra mills at .725 anna per unit whose agreements expire in $3\frac{3}{4}$ to 5 years—average 4 years—To these mills we offer a reduced rate of .65 or .675 anna per unit according as their total annual consumption of electrical energy from our Group of Hydro-Electric Companies is above or below 2 million units

and a discount as hereinafter mentioned to those whose total consumption from the Group exceed 4 million units, provided they agree to an extension of their respective agreements for a period not exceeding a total of 10 years.

(4) There are 11 Tata Power mills at .725 anna per unit whose agreements expire in $4\frac{3}{4}$ to 9 years. There is one mill whose agreement expires in 10 years and another whose agreement expires in 12 years. To these mills we offer a reduced rate of .65 or .675 anna per unit according as their total annual consumption of electrical energy from our Group of Hydro-Electric Companies is above or below 2 million units and a discount as hereinafter mentioned to those whose total consumption from the Group exceed 4 million units, provided that the above-mentioned 11 mills agree to an extension of their agreements for a period not exceeding a total of 10 years. To the two mills whose agreements respectively do not expire till 10 years and 12 years—We do not ask for any extension.

The table of discount which is offered is as follows:—

Mills consuming more than 4 million units but less than 5 million units per annum	.65 anna per unit less	1%
Mills consuming more than 5 million units but less than 6 million units per annum	.65 „ „ „ „	2%
Mills consuming more than 6 million units but less than 7 million units per annum	.65 „ „ „ „	3%
Mills consuming more than 7 million units but less than 8 million units per annum	.65 „ „ „ „	4%
All mills consuming over 8 million units	.65 „ „ „ „	5%

As to the minimum charge, we are prepared to make the following offer:—

That during such periods of time when a minimum of 90% of the cotton mills in Bombay are unable to operate because of *bona fide* labour strike—lock-outs not included—the time factor of the Minimum Demand Clause be reduced to 87 hours and that this reduction be applicable only to such mills as are inoperative because of such strikes and for no other cause excepting those included in the general terms of the agreement.

On acceptance of the new terms they will come into operation from the beginning of the month following the date of acceptance.—Yours, etc.,

TATA SONS, LTD., *Agents*,
J. D. GHANDY,
Director.

No. 787/100 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 13*th April* 1929.

ALL MILLS IN THE CITY AND ISLAND OF BOMBAY.

DEAR SIRS,

The Association has been supplied with a copy of a letter sent recently to all mills taking electric power from Tata Power Companies regarding the prices at which they are now prepared to sell power. Messrs. Tata Sons' latest offer is at present being discussed by a special Sub-Committee of this Association, and I am therefore directed to advise you not to enter into any fresh agreement with the Power Companies for the present.

A further communication will be addressed to you on this subject at the very earliest opportunity.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1093/100 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th June* 1929.

ALL MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIRS,

In accordance with the resolution of the Committee, I am forwarding herewith two copies of a pamphlet* on "Power Costs", which has been prepared by a special Sub-Committee of the Association.

The information contained in this pamphlet is intended to give some idea to members as to what it would cost mills to generate their own electrical power. It should, however, be clearly understood that the cost of generation of electrical power might vary considerably in the case of individual mills, and careful investigation and study should precede any decision as to whether mills should instal their own plants or continue taking power from Messrs. Tata Sons.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1301/100 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *5th July* 1929.

MESSRS. TATA SONS, LTD.,
Agents:—THE TATA HYDRO ELECTRIC POWER SUPPLY CO., LTD.,
THE ANDHRA VALLEY POWER CO., LTD.,
THE TATA POWER CO., LTD.,
BOMBAY.

DEAR SIRS,

I am directed by my Committee to acknowledge the receipt of your letter of 8th April containing the latest proposals made by your Directors regarding the question of the cost of power supplied to mills and other matters incidental thereto.

Though there has been a deadlock in regard to the cost of power, my Committee feel that previous discussions might be continued as regards such terms of the contract as are one-sided in the opinion of my Committee. My Committee think these terms should be revised, and they believe that a beginning in this direction might well be made in respect of the need for revision of the Minimum Demand Clause. The proposed reduction of the time factor of this clause to 87 hours during such periods of time, when a minimum of 90 % of cotton mills in Bombay are unable to operate because of *bona fide* labour strikes, lock-outs not included, does not provide for an equitable charge being levied in the case of strikes in individual mills, and strikes such as the present one, which has never been general. My Committee think you will agree that the clause, as it is now framed, precludes the probability of any relief accruing to the mills during most strikes, as it contemplates a complete cessation of work by practically all mills before it could be applied. My Committee contend it could hardly have been the intention of your Directors to make the virtual paralysis of the cotton mill industry of Bombay, a condition precedent to the granting of any concessions in the Minimum Demand Clause.

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* Not printed.

Your Directors will also agree with my Committee in their contention, that, to enforce the clause in the letter, and not in the spirit would be to prevent the grant of relief to all mills, in strikes such as the present one, which was brought about under circumstances entirely beyond their control, and my Committee feel that it would be unfair to make it only possible for mills to take advantage of the clause in the event of a well-nigh complete stoppage.

My Committee do not think it necessary to dwell at any length on the fact that the enforcement of the clause would impose a heavy burden on the cotton mill industry at a time when, it is hardly necessary to stress, it has to contend against forces, which if not checked, would spell its disruption.—Yours, etc.,

T. MALONEY,
Secretary.

No. BH 199/29.

BOMBAY HOUSE, FORT,
BOMBAY, *11th July* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT :—*Power Rates.*

Your letter No. 1301/100, dated 5th July 1929, has been placed before a Joint Meeting of the Boards of the three Hydro-Electric Companies.

The Directors do not contemplate a wholesale revision of the contract as suggested in your letter under reference, but are inclined to consider favourably your Committee's representations in respect to the minimum charge in case of *bona fide* labour strikes, and are inclined to make it applicable to labour strikes in individual mills.

The Directors are of the opinion, however, that no definite decision on this point can be expressed unless and until a satisfactory reply is received to the proposals which they have made regarding revision of rates.—Yours, etc.,

TATA SONS, LTD., *Agents,*
J. D. GHANDY,
Director.

No. 2021/100 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *8th October* 1929.

ALL MILLS IN THE CITY AND ISLAND OF BOMBAY.

DEAR SIRS,

On 13th April last, the Association addressed a letter to all mills in connection with an offer which Messrs. Tata Sons, Ltd., had made to individual mills regarding the prices at which they were prepared to sell power to mills who were prepared to enter into fresh contracts. It was then stated that Messrs. Tatas' offer was being discussed by a special Sub-Committee, and mills were advised not to enter into fresh agreements for the time being. Subsequently on 4th June, the Association provided mills with a pamphlet on " Power Costs,"

in which the costs of generating power in individual power plants was discussed in som detail. Thereafter, Messrs. Tata Sons published a " Reply " to the Association's pamphlet which has since received the Association's careful consideration.

At a recent meeting, it was decided to take steps to re-open negotiations with Messrs. Tata Sons, Ltd., with the object of securing better terms for the mills. The Association has, however, been informed that it would be advisable to re-open negotiations after the new directorate of the Power Companies has come into being. The representatives of the American interests in the Tata Power Companies are expected to arrive in Bombay very shortly, and immediate steps will then be taken to re-open discussions with them ; and, in the meantime, the Committee of the Association are of the opinion that it would be inadvisable for individual mills to enter into new contracts at the rates offered by Messrs. Tata Sons, Ltd.—Yours, etc.,

T. MALONEY,
Secretary.

No. BH424/29.

BOMBAY HOUSE, FORT,
BOMBAY, *7th December* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We beg to refer you to our letter of 8/9th April 1929 in which we brought to your notice the offer of power rates which the Directors of our Tata Hydro-Electric Power Supply Company, Andhra-Valley Power Supply Company, and Tata Power Company had made to their consumers. Our Directors have reconsidered the whole matter and in supersession of the offer referred to in the said letter, they now offer power rates contained in the schedule annexed herewith, to the textile mills in Bombay.

While the offer is made primarily to customers of Andhra Valley and Tata Power, it is optional with customers of Tata Hydro to accept if they find it preferable to the rate under which they now operate.

The proposal should become effective as of the month following acceptance ; new contracts to be based on present contracts and present points of delivery.

In the case of mills having two or more power supply contracts, they shall be entitled to the application of the new tariff to their *entire* consumption at that mill.

It is proposed that billings under this tariff shall be for power only. The Companies propose separate billings for Company-equipment rented to consumers, rendered monthly and sent forward with the power bill.

We desire to point out that the adoption of this proposal will eliminate all discussion with reference to hours worked per month. We are prepared to eliminate the reference to operation *by day only*, and to stand ready to supply from time to time the further additional requirements of our contracted customers, up to the total power capacity available for sale.

We desire also and particularly to call your attention to the greater flexibility of the proposed tariff, as opposed to that now in effect. Every customer will have it within his own power to improve his unit cost of energy, either by improvement of load factor, or by increased unit consumption, or by both.

Our Mr. Mackenzie will be glad to meet your Committee or any representative thereof in order to discuss and explain more fully the terms of the offer.—Yours, etc.,

T. G. MACKENZIE,
Director,
TATA HYDRO-ELECTRIC AGENCIES, LTD.

Proposed Tariff Schedule to apply only to textile mills in Bombay and to consumptions in excess of 500,000 *units per annum.*

MAXIMUM DEMAND CHARGE.

Rs. 4 per month per kilowatt of maximum demand, which payment entitles consumer to use 50 units for each kilowatt up to 1,000 kilowatts, and 80 units for each kilowatt in excess of 1,000 kilowatts,

plus

ENERGY CHARGE.

.50 anna for the next 200,000 units used per month.
.40 anna for all additional units used per month.

Note 1.—The kilowatts of maximum demand shall be determined as at present, but over a period of twelve months ending with the billing month, instead of a period of two years as at present.

Note 2.—With reference to the maximum demand charge, attention is called to the fact that no charge is to be made for the 50 units for each kilowatt up to 1,000 kilowatts, and 80 units for each kilowatt in excess of 1,000 kilowatts, other than the payment of Rs. 4 per month per kilowatt of maximum demand. If, for example, a given mill has a maximum demand of 3,000 kilowatts in any given month, the energy exempted from payment would be $1{,}000 \times 50 + 2{,}000 \times 80$, or 210,000 units; and the energy charge will be calculated not on the total consumption, but on the total consumption less the exempted units.

BOMBAY, *7th Dec.* 1929.

No. 2451/100 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 13*th December* 1929.

MESSRS. TATA SONS, LTD.
Agents :—THE TATA HYDRO-ELECTRIC POWER SUPPLY CO., LTD.,
THE ANDHRA-VALLEY POWER SUPPLY CO., LTD.,
THE TATA POWER COMPANY, LTD.,
BOMBAY.

DEAR SIRS,

I am directed to inform you that the Special Sub-Committee of the Association which is dealing with the question of Power Costs will be pleased to meet your Mr. Mackenzie on Wednesday, the 18th instant, at 12 noon (S.T.) in the rooms of the Association, to discuss the offer contained in your letter of the 7th instant.

Will you kindly let me know, as early as possible, whether the time and date mentioned above will suit Mr. Mackenzie?—Yours, etc.,

T. MALONEY,
Secretary.

P. S.—If any other representative of your Company desires to accompany Mr. Mackenzie, he would be very welcome.

No. BH448/29.

BOMBAY HOUSE, FORT,
BOMBAY, 14*th December* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We beg to acknowledge with thanks receipt of your letter No. 2451/100 of 13th instant. The time and date fixed for our Mr. Mackenzie to meet the Sub-Committee is quite suitable. —Yours, etc.,

TATA SONS, LTD., *Agents*,
by their constituted Attorney,
J. H. BHABHA.

No. 2497/100 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 18*th December* 1929.

T. G. MACKENZIE, ESQ.,
C/o MESSRS. TATA HYDRO-ELECTRIC AGENCIES, LTD., BOMBAY.

DEAR SIR,

At the request of Mr. Mody, I am sending you a copy of a note outlining the proposals that were placed before you and your co-Directors at this morning's meeting. I have left in the marginal notes made by Mr. Mody.

I think you will agree that it is not necessary to send you a precis of to-day's discussions.—Yours, etc.,

T. MALONEY,
Secretary.

Note on proposals to be placed before Mr. Mackenzie as a result of the Sub-Committee's consideration of Messrs. Tatas' offer of the 7th December 1929.

It was agreed by the Sub-Committee that, while the principle of the proposed tariff schedule for electric power was preferable to the existing method and previous offers made by Messrs. Tatas, Ltd., the rates at which power is now offered are still unduly high in comparison with the cost at which mills generate their own electric power. As a matter of fact, from the examples worked out, it would appear that, in the case of small mills, the new arrangement compares unfavourably with the previous offer of .65 annas per unit.

It was finally agreed that, after taking into consideration the value of the concession made by Tatas in respect of the unexpired portion of existing contracts, the highest charge per unit under normal working conditions should vary progressively between .54 annas in the case of mills whose maximum demand is 3,500 K.W. to .62 annas in the case of mills whose maximum demand is 800 K.W.

As regards the charges for silent mills, it was decided to put forward a case for a reduction to Rs. 3 per K.W. (*average maximum or peak load*) of maximum demand, and it was considered that any higher charge than this would be inequitable,

It was decided to ask Mr. Mackenzie if the proposals outlined above were acceptable to his firm, to work out the rates which would have to be paid by all mills on this basis.

The Sub-Committee were also of the opinion that, provided an agreement in regard to power charges is reached, the terms of the power contract should be revised and put on a more equitable basis, in consultation with the Association.

The Sub-Committee also considered it desirable that members should be given the option of either concluding fresh contracts with the Power Companies, or continuing to receive power under the terms and conditions of their existing contracts.

APPENDIX 11.

FEES LEVIED BY THE BOMBAY FIRE INSURANCE ASSOCIATION FOR THE INSPECTION OF ELECTRICAL INSTALLATIONS OF COTTON MILLS.

No. 366/101 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *20th February* 1929.

THE SECRETARIES,
BOMBAY FIRE INSURANCE ASSOCIATION, BOMBAY.

DEAR SIRS,

SUBJECT:—*Fees charged by your Association for electrical inspection of cotton mill installations.*

I am directed to invite your attention to our previous correspondence ending with your letter No. 201 dated 13th June 1928 on the above subject.

It was stated in your letter quoted above that a reduction in the rates at present charged by your Association for the inspection of electrical installations of cotton mills was impossible for the reason that your Association recently incurred a loss of about Rs. 10,000 in the working of your Electrical Department. The matter has since been carefully considered by my Committee, and they are strongly of the opinion that, in view of the present trade depression, the industry would be justified in asking for a reduction in your fees.

To discuss this question in its broader aspects with representatives of your Association, my Committee have appointed a Sub-Committee consisting of Sir Ness Wadia, Mr. A. Geddis and the undersigned, and I shall be much obliged if you will let me know whether your Association will also appoint a Sub-Committee to meet the gentlemen mentioned above for an informal discussion of the question, and suggest a suitable time, date and place for a joint conference.—Yours, etc.,

T. MALONEY,
Secretary.

No. 386/101 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *23rd February* 1929.

THE SECRETARIES,
BOMBAY FIRE INSURANCE ASSOCIATION, BOMBAY.

DEAR SIRS,

Will you kindly let me have for the information of my Committee detailed particulars showing the actual cost of establishment and the number of inspectors engaged by your Association in connection with the inspection of electrical installations of cotton mills. As my Committee are only interested in the duties performed by the inspection staff in the mills situated *within the City and Island of Bombay*, the information requested above may kindly be furnished as shown below:—

1. No. of Inspectors necessary for the sole purpose of electrical inspection of cotton mills during the last financial year.
2. No. of gangmen, linemen, etc., necessary, if any, for the sole purpose of electrical inspection.
3. Total cost per year of item Nos. 1 and 2.
4. Establishment charges for the sole purpose of electrical inspection of cotton mills during the last financial year.

If separate statistics are not available as requested above, my Committee hope that your Association can give them an estimate based on the last year's experience.—Yours, etc.,

T. MALONEY,
Secretary.

No. 201.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, *27th February* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We have to acknowledge receipt of your letters No. 366/101 and 386/101 of 1929 dated 20th and 23rd instant respectively and are directed to inform you that our Committee are investigating your suggestions.—Yours, etc.,

A. F. FERGUSON & CO.,
Secretaries.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, *20th March* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Following our letter of 27th ultimo and with further reference to your enquiry of 23rd idem, we are directed to notify you that the total of the fees collected from Bombay Cotton Mills for electrical inspections during the year 1928 was Rs. 5,150. This represents approximately 12 per cent. of the cost of up-keep of the Department, and gives an average of say Rs. 62 per mill.

We are directed to add that in view of the smallness of the amounts, your Committee may no longer wish to arrange for representatives of this Association to meet the Sub-Committee referred to in your letter of 20th ultimo.—Yours, etc.,

A. F. FERGUSON & Co.,
Secretaries.

APPENDIX 12.

REDUCTION OF FIRE INSURANCE RATES FOR NON-FIRE-PROOF MILLS.

No. 560/115 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *15th March* 1929.

THE SECRETARIES,
THE BOMBAY FIRE INSURANCE ASSOCIATION, LTD., BOMBAY.

DEAR SIRS,

I am directed to invite your attention to the negotiations which have taken place since 1925 in regard to the question of reduction in insurance rates for both fire-proof and non-fire-proof mills.

It will be remembered that while your Association reduced the rates for fire-proof mills, no reduction was made in the case of non-fire-proof mills for the reason that your fire experience of the latter type of risks was very disastrous. As my Committee were unable to accept this view, they requested you to allow them an opportunity to examine the figures which led your Association to turn down the proposals for reduction. These figures your Association were unable to supply as explained in your letter of the 13th February 1925. In order to find out the claims ratio in the case of non-fire-proof mills, which your Association were unable to supply to us, my Committee have in the latter half of 1928 collected statistics from several representative non-fire-proof mills in Bombay which, in their opinion, conclusively prove that not only is the claims ratio not disastrous as maintained by your Assocation, but it is so small that it has led my Association to the conclusion that there is still great room for the reduction of rates for non-fire-proof mills. For the information of your Association, I am giving below the figures from 1923 of sprinklered non-fire-proof and unsprinklered non-fire-proof mills, showing the claims paid by you and the ratio of such claims to the premia paid for insurance of the mills.

TABLE I.

Statement showing the number of fire claims received by non-fire-proof mills during the years 1923-28.

Year.	Sprinklered Non-fire-proof.		Unsprinklered non-fire-proof.	
	No. of mills represented.	No. of claims.	No. of mills represented.	No. of claims.
1923 ..	21	*nil.*	20	1
1924 ..	22	1	22	1
1925 ..	22	3	23	*nil.*
1926 ..	22	2	23	*nil.*
1927 ..	22	1	23	2
1928 ..	15	*nil.*	15	*nil.*

TABLE II.

Statement showing the percentage of claims paid to premia collected during the years 1923-28.

Year.	Percentage of claims received to premia collected.			
	No. of mills.	Sprinklered non-fire-proof.	No. of mills.	Unsprinklered non-fire-proof.
1923 ..	21	*nil.*	20	12.2 per cent.
1924 ..	22	.56 per cent.	22	.99 ,,
1925 ..	22	2.2 ,,	23	*nil.*
1926 ..	22	1.99 ,,	23	*nil.*
1927 ..	22	.6 ,,	23	81.5 per cent.
1928 ..	15	*nil.*	15	*nil.*
Average for 6 years ..		.89 per cent.		15.78 per cent.

From the above figures it will be seen that in the case of sprinklered non-fire proof mills, the average percentage of claims to premia during the last six years does not exceed .89 per cent. while in the case of unsprinklered non-fire-proof mills, the percentage is only 15.78 per cent.

The figures in table II bear ample evidence to the fact that the rate at present charged for sprinklered non-fire-proof risks are considerably in excess of those warranted by the extremely low claims ratio indicated in col. 3. The claims ratio for unsprinklered non-fire-proof mills indicated in col. 5 is considerably higher than its vis-a-vis in col. 3, but my Committee think that the position is by no means so serious as to justify the present big disparity in rates between fire-proof and non-fire-proof risks. In presenting these facts to you, my Committee earnestly trust that your Association will carefully review the position with a view to allowing further concessions in respect of these types of risks.—Yours, etc.,

T. MALONEY,
Secretary.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, *29th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We refer to your letter No. 560/115 dated 15th March last and subsequent correspondence resting with our letter dated 18th July last, * and are directed to inform you that the statistics called for by this Association have now been compiled and have had the careful consideration of our Committee.

As a result, certain reductions are being recommended for the approval of the Fire Offices' Committee (Foreign) and we shall communicate with you in full detail as soon as we receive a reply from that body.—Yours, etc.,

A. F. FERGUSON & Co.,
Secretaries.

* Not printed.

APPENDIX 13.

TOKA LAND ASSESSMENT.

No. 546/61 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *14th March* 1929.

THE COLLECTOR OF BOMBAY,
OLD CUSTOM HOUSE, BOMBAY.

SIR,

SUBJECT :—*Toka land re-assessment.*

I am directed to inform you that Mr. Gilbert Lodge has been appointed to represent the undermentioned mills in regard to the question of the re-assessment of toka lands held by them. In this connection, I am also directed to suggest that you might be good enough to give an appointment to a Sub-Committee consisting of Mr. Geddis, Mr. Gilbert Lodge and myself at an early date for a general discussion on the subject of re-assessment of mill toka lands.—I have, etc.,

T. MALONEY,
Secretary.

LIST OF MILLS.

1.	Shree Luxmi Mills.	2.	Spring Mills.
3.	Swan Mills.	4.	Kohinoor Mills.
5.	Jam Manufacturing Coy.	6.	E. D. Sassoon United Mills.
7.	Moon Mills.	8.	Jubilee Mills.
9.	Bombay Cotton Mills.	10.	Kastoorchand Mills.

BOMBAY COLLECTOR'S OFFICE,
BOMBAY, *28th March* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

RE :—*Toka lands re-assessment.*

With reference to your letter dated 14th March 1929 in the above matter, I have the honour to inform you that I shall be glad to see the Sub-Committee, in the above matter, on Thursday, the 4th April 1929, at 1 p.m., at my office in the Old Town Custom House, Fort.—I have, etc.,

G. A. THOMAS,
Collector of Bombay.

No. 686/61 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd April* 1929.

THE COLLECTOR OF BOMBAY,
OLD CUSTOM HOUSE, BOMBAY.

SIR,

RE :—*Toka Lands re-assessment.*

I have the honour to acknowledge the receipt of your letter No. E. M. 28/3 dated 28th March 1929 and to inform you that the time suggested in your letter will suit my Sub-Committee.—I have, etc.,

T. MALONEY,
Secretary.

BOMBAY COLLECTOR'S OFFICE,
BOMBAY, *5th April* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

With reference to the interview held yesterday between your Sub-Committee and myself on the subject of the reassessment of toka land in the occupation of the mills, I have the honour to state that in view (*a*) of the present position of the mill industry in Bombay and (*b*) of the fact that it is improbable that any more than a merely fractional portion of the mill properties now held on toka tenure will have a substantial market value for the next generation, I am prepared to recommend to Government to sanction an assessment of the areas now under consideration at double the present rates with a guarantee of 30 years, subject to the reservation that any portion of those areas now or at any future time during this period being used for remunerative purposes not connected with the mills, such portions shall be assessed at full economic rates. Chawls erected by the mills on their toka land for housing their own operatives shall not be held to be liable to full assessment.

2. I have the honour to request that you will inform me at an early date whether you accept these proposals.—I have, etc.,

G. A. THOMAS,
Collector of Bombay.

No. 783/61 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *12th April* 1929.

THE COLLECTOR OF BOMBAY,
BOMBAY.

SIR,

I have the honour to acknowledge the receipt of your letter dated 5th April 1929 on the subject of the re-assessment of toka Land in the occupation of mills.

I am in the first instance desired to express on behalf of the mills concerned their appreciation of your consideration in agreeing for the reasons stated in your letter that you are prepared to recommend that the re-assessment of mill lands should be fixed at double the present assessments for a period of 30 years subject to the reservation that any portion of mill toka land being used for remunerative purposes not connected with the mills such portions shall be assessed at full economic rates.

Since the joint meeting was held in your office on the 4th instant, my Sub-Committee have had an opportunity of studying the implications of the reservation as it is now worded, and are of the opinion that while the principle of the reservation is fair, the wording adopted makes it too sweeping in character. At the interview of the 4th instant, the idea of the reservation was to provide for cases where mill land had been let or used for profit, but it is possible that portions of the land might be used for productive manufacturing industries other than cloth or yarn manufacture, and it is therefore suggested that the reservation be modified so as to insure the retention of the present assessment for the period of the agreement if used for such purposes.

The term of 30 years during which it is proposed that the new agreements in regard to mill toka land are to run is also in the opinion of my Committee too short, and the mills concerned desire that the Government of Bombay should be asked to consider an extension of the term for the following reasons:—

(*a*) That the Government have already made a very important reservation, the principle of which has been agreed to, in the proposed new agreement which substantially lessens the value of the land in the eyes of a prospective purchaser who might otherwise buy for purposes of development.

(*b*) If it may be assumed that the reservation is to apply to all future agreements it would be a trivial matter to increase the period for which the agreement would apply from 30 to 50 years. The mills had hoped that the new agreement would apply for 99 years which is a common period for leases, and weight is added to the case for an extension of the period when it is considered that with a lease falling due in 30 years the incentive to develop intensively would be small when the prospective purchaser became aware that an arbitrary assessment might be expected at the end of 30 years.

Taking these factors into consideration the mills would like to be informed whether the Government of Bombay would be pleased to consider an extension of the period of the agreement from 30 to 50 years having regard to the fact that the use of the land is so restricted.—I have, etc.,

T. MALONEY,
Secretary.

No. A.D.M.—47.

BOMBAY COLLECTOR'S OFFICE,
BOMBAY, *26th April* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

RE:—*Re-assessment of Toka lands occupied by certain mills in Bombay.*

I have the honour to acknowledge receipt of your letter No. 783/61 dated the 12th instant and to inform you with reference to para. 3 of your letter, that the concession to the mills is proposed merely because of the bad condition of the Mill Industry at present and this concession cannot be extended to other industries without going into the merits of their cases. Such other industries as may be affected may represent their cases separately.

2. With reference to para. 4 of your letter, I have the honour to inform you that though the guarantee of re-assessments is usually 50 years, it has to be reduced in the cases of mills in view of the fact that the concessionary assessment proposed is merely two pies per square yard as against annas eight per square yard, which would be the full assessment for some of these lands.

3. As regards the argument in para. 4(*b*) of your letter, I have to observe that the profits of a mill do not arise out of buildings on the lands and that therefore the point of building intensively on these lands does not arise.

4. Under the circumstances, I am unable to recommend to Government any further concessions as requested in your letter.—I have, etc.,

W. DILLON,
Collector of Bombay.

No. 1010/61 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *23rd May* 1929.

THE COLLECTOR OF BOMBAY,
BOMBAY.

SIR,

I have the honour to refer to the interview which you were good enough to accord to Mr. Geddis, Mr. Gilbert-Lodge and myself on the 14th instant when the re-assessment of mill toka land was discussed and during which the representatives of the mills put forward a case for the withdrawal of the restriction of user proposed in your letter of April 5th, and for an extension to fifty years of the period during which the new assessment of 2 pies shall remain in force. I do not think it is necessary to restate the arguments advanced at the interview, but you will remember that you asked whether a concession in the matter of the period during which the new assessment would apply would be preferred by the mills concerned, to a concession in the matter of restriction of use or *vice versa*.

In this connection, I am directed to state that the mills concerned have been consulted and they hold that if the Government of Bombay find it possible to make any changes in the tentative proposals contained in your letter of April 5th, they would prefer an extension of the period during which the new assessment shall operate in preference to a concession in regard to restriction of user.

I have to thank you for having given the mills concerned an opportunity of discussing the matter with you on the 14th instant and to express the hope that, in view of the difficulties of the industry and of the fact that it is improbable that mill toka land will have a substantial market value for many years to come, the Government of Bombay will increase the period of the new assessment from 30 to 50 years.—I have, etc.,

T. MALONEY,
Secretary.

No. A.D.M.—47.

BOMBAY COLLECTOR'S OFFICE,
BOMBAY, 21*st July* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

RE :—*Re-assessment of Toka lands occupied by certain mills in Bombay.*

With reference to your letter No. 1010/61 dated 23rd May 1929, I have the honour to state that I consider that the period of guarantee of 30 years proposed is long enough for the industry to revive and, if any concession is necessary thereafter, the case can then be represented to Government again. There will be a restriction of user during the period of this concessionary assessment and any areas now or at any future time being used for remunerative purposes not connected with the mills will be assessed at full economic rates.

2. This concession is for the protection of the Mill Industry only, and will not be applicable to cases of lands taken on private leases by the mills, where under the leases the lessors are liable for payment of the Government assessment. In fact under Section 10 of the Bombay City Land Revenue Act, the Superior Holder, i.e., the Lessor, is always liable for the payment of the Government assessment.—I have, etc.,

W. DILLON,
Collector of Bombay.

No. A.D.M.—47.

BOMBAY COLLECTOR'S OFFICE,
BOMBAY, 17*th August* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

RE :—*Re-assessment of Toka lands occupied by mills.*

I have the honour to invite your attention to my letter dated 21st July 1929 in the above matter, and to say that I propose to write to Government now to sanction the arrangement arrived at by my predecessor and myself in respect of the re-assessment of toka lands occupied by mills. The terms are :—

(1) All toka land occupied by mills and due for re-assessment on 1st November 1929 shall be re-assessed at double the present rates with a guarantee of thirty years.
(2) The above concessionary rate of reassessment shall be subject to the reservation that any portions of those areas used for remunerative purposes not connected with the mills, now or at any future time shall be assessed at full economic rates.
(3) Chawls erected by Mills on their toka land for housing their own operatives shall not be held to be liable to full assessment.
(4) The concessionary assessment in (1) above will not be applicable to lands held by mills on leases, where under the terms of the leases, the Lessors are liable to pay the Government assessment.

Please confirm the above terms.—I have, etc.,

W. DILLON,
Collector of Bombay.

No. 1912/61 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *20th September* 1929.

THE COLLECTOR OF BOMBAY,
BOMBAY.

SIR,

SUBJECT :—*Re-assessment of Toka lands.*

I am directed to acknowledge the receipt of your letter No. A.D.M.—47 dated 17th August on the above subject and to inform you that the terms proposed by you appear to be in order.

2. I understand from Mr. Gilbert Lodge that arrangements have been made whereby the Swan and the Moon Mills will be accepted by you as toka tenants under the concession terms.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 14.

IMPROVEMENT IN INDIAN STAPLE COTTON.

No. 4557 of 1929.

THE INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, *7th June* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Indian Staple Cotton.*

I have the honour to state that, in connection with an examination of its agricultural research programme in July next, the Indian Central Cotton Committee desire to make a consensus of reliable trade opinion as to the improvement or deterioration of Indian staple cotton during the past five years. My Committee feel that many members of your Association are in a position to furnish valuable information on this subject and I am directed to request you to be good enough to arrange to obtain representative opinions to be placed before the July meeting of the Indian Central Cotton Committee.

A large number of mills have standard mixings and standard tests, and it would be most useful to know whether the cotton, used five years ago in a certain mixing, is giving the same test to-day or not.

It is suggested that the members of your Association whom you decide to approach in this connection may be asked to furnish reports on any or all of the following staple styles :—

(1) Coompta, Dharwar.
(2) Westerns, Northerns.
(3) Cambodia, Karunganni.

(4) Surat.
(5) Dhollera, Broach.
(6) Moglai (Latur, Nanded, etc.)
(7) Punjab-American.

In addition to the report itself, I would be extremely grateful if, in cases where a cotton is thought to have deteriorated in the past few years, the opinions of your members on the causes of such deterioration may also be supplied.

It is particularly requested that replies from your members may be collected and forwarded to me before the end of June, if possible, in order that they may be circulated to the members of the Indian Central Cotton Committee in good time before our July meeting.—I have, etc.,

W. J. JENKINS,
Secretary,
Indian Central Cotton Committee.

No. 1199/178 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *21st June* 1929.

ALL MEMBERS OF THE MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIRS,

I am directed to forward herewith for your information a copy of letter dated 7th June 1929 received from the Secretary, Indian Central Cotton Committee, requesting the Association to obtain representative opinions from members as to the improvement or deterioration of certain varieties of Indian staple cotton during the past five years.

The Committee of the Association will be much obliged if members will kindly inform me about their experience of any particular, or, all varieties of the staples indicated in the above letter at an early date.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1324/178 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *9th July* 1929.

THE SECRETARY,
THE INDIAN CENTRAL COTTON COMMITTEE, BOMBAY.

SIR,

SUBJECT :—*Indian Staple Cotton.*

In continuation of my letter dated 21st June* herein, I am now in a position to inform you that several members of the Association have furnished me with their opinions on the staple styles of cotton mentioned in your letter dated 7th June. They may be summarised as under :—

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* Not printed.

(1) *Coompta-Dharwar.*—It has been reported that in most cases when purchases of this variety of cotton have been made in the mofussil they have given a satisfactory test. Pure Coomptas have not deteriorated ; the average of tests during the past 5 years shows that the strength of staple has been maintained and that the cotton can be used in mixing of the same counts of yarn as before. But, it has become much more difficult to obtain unmixed Coompta cotton in Bombay as it is required for mixing with Uplands. Much of the genuine Coompta cotton owing to admixture with Uplands is much cleaner and whiter than before.

(2) *Westerns and Northerns.*—General opinion is that progressive deterioration has been noticed both in the strength and length of staple. It is also reported they are found to be more fluffy than before. Reasons given for deterioration are as follows :—

(*a*) Lack of classification of kappas before ginning.
(*b*) Short staple seed is being mixed in sowing.
(*c*) Mixing of waste when ginning.
(*d*) Watering when pressing.

(3) *Cambodia-Karunganni.*—A little weakness in strength of staple has been noted. It shows slight unevenness and is a little more nappy. Quality is reported to have deteriorated. Pure Cambodias have lost their silky appearance and deteriorated in staple.

(4) *Surats.*—This variety appears to have shown a slight improvement during the last five years, but in certain tracts, owing to excessive rain and frost, the last year's crop was damaged to some extent.

(5) *Dhollera-Broach.*—Members generally are of the opinion that the strength of staple is weaker and the length shorter. It has lost its spinning value due to the presence of black leaf and admixture with inferior type of Gujerat seeds. Broach cotton has also depreciated in quality during the last 4 years.

(6) *Moglai* (*Latur, Nanded*).—This variety of cotton arriving in Bombay is poor in staple compared with what it was 5 years ago. But when it is used in up-country mills, it appears to be fully equal in staple to the cotton 5 years back. Nanded cotton has lost its spinning value having depreciated in many respects. Parbhani cotton does not give as good results as it used to give some years ago. The main defects seem to be crushed seeds, leaf, stain, etc. Latur and Nanded cottons are not capable of spinning 20s yarn. Moglai cotton may be said to have lost almost all its value as a long staple cotton.

(7) *Punjab-American.*—It is generally reported that deterioration in staple is marked, complaints having been received even from Cawnpore that the cotton was not anything like what it was 3 years ago. It has become more leafy, irregular, much weaker in staple length and strength, respectively. It has been reported that mixing of this type of cotton with Deshi is adopted to such an extent that it is almost impossible to obtain it pure. The cause of gradual depreciation is indiscriminate mixing with Deshi cotton. Several firms who purchased large quantities in former years have ceased to do so now. It is now found to be suitable for spinning 16*s* only.

The Association would like to point out with reference to Westerns and Northerns, Cambodia, Karunganni and Moglai (Nanded, Latur, etc.,) varieties of cotton, that it would be advisable for your Committee to institute enquiries with a view to ascertain if it is not a fact that there is no genuine deterioration in these cottons ; but an explanation may be found in the increased number of mills in the close vicinity of the cotton-growing districts who absorb all the good quality cotton produced in the neighbourhood.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 15.

STONE ALLOWANCE.

BOMBAY, *27th February* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Herewith enclosed please find the letters received by me from the Secretary of the East India Cotton Association, Ltd., on the subject of stone allowance. I shall thank you to obtain the views of our Committee on the subject and communicate same to the East India Cotton Association, Limited.—Yours, etc.,

LALJI NARANJI.

Copy of letter dated 12*th September* 1928 *received by Mr. Lalji Naranji from the Secretary, East India Cotton Association.*

I am directed to enclose herewith a copy of note of an informal discussion held on the 19th June 1928 in the office of Sir Purshotamdas Thakurdas, Kt., on the question of stone allowance, and to enquire whether you have sounded the views of the Committee of the Millowners' Association on the suggestion made by the Chairman, Sir Purshotamdas Thakurdas, Kt., viz., that the following allowances should be deducted from weighment figures as notified in the circular dated 1st November 1918 issued by the Bombay Cotton Merchants' and Muccadums' Association :—

½ pound per bale on	F. P. bales,	during the dry season.
1 ,, ,, ,,	half-pressed bales,	
2 pounds ,, ,,	sample boras	
1 pound per bale on	F. P. bales,	during the wet season.
2 pounds ,, ,,	half-pressed bales.	
3 pounds ,, ,,	sample boras	

If you have not done so yet, I am to request you to do so now and let me know at an early date whether the Committee are agreeable to accept this suggestion.

Note of an informal discussion held on Tuesday, the 19*th June* 1928 *at* 5 *p.m. in the office of Sir Purshotamdas Thakurdas, Kt.*

(*Reference Board proceedings dated* 21*st May* 1928 *item No.* 8).
Present :—

Sir Purshotamdas Thakurdas, Kt., C.I.E., M.B.E., M.L.A.

The Hon'ble Mr. Ratansey D. Morarji.		Representing the Millowner Members of the E.I.C.A.
Mr. F. F. Stileman,		
Mr. Lalji Naranji.		
Mr. Jamnadas Ramdas	..	Representing the Bombay Cotton Merchants' and Muccadums' Association.
Mr. D. Mehta	..	Secretary, East India Cotton Association.

At the outset Sir Purshotamdas Thakurdas gave a brief history of the origin of "Stone allowance" and referred to a circular of 1st November 1928 issued by the Muccadums' Association in connection therewith, in pursuance of which the custom of putting a stone in the scales as allowance was discontinued, and the following allowances to be deducted from weighment figures were agreed upon :—

½ pound per bale on F. P. bales,	⎫
1 ,, ,, ,, half pressed bales,	⎬ during the dry season.
2 pounds ,, ,, sample boras	⎭
1 pound per bale on F. P. bales,	⎫
2 pounds ,, ,, half-pressed bales,	⎬ during the wet season.
3 ,, ,, ,, sample boras	⎭

The gravamen of the complaint now made by the Muccadums' Association against the levy of stone allowance was that the buyer's muccadum not only claimed as a matter of right deduction of the above-named allowances from the weighment list but also insisted upon putting a stone in the scale before weighment. This led to the Muccadums' Association circular dated 10th December 1927. He said that, in his opinion, the seller's muccadum had a legitimate grievance which should be redressed.

With a view to restricting the observance of this custom to its original terms he suggested that sellers and buyers should mutually agree upon giving and taking the stone allowance either in the shape of allowances being deducted from weighment list or by way of putting a stone in the scale before weighment.

The Hon'ble Mr. Ratansey D. Morarji, Mr. F. F. Stileman and Mr. Lalji Naranji said that personally they were agreeable to accept this suggestion as the best solution of this problem and assured the Chairman that they would place this aspect of the matter before the Committee of the Millowners' Association and be pleased to recommend same for their acceptance.

Mr. Jamnadas Ramdas on behalf of the Muccadums' Association also agreed with Sir Purshotamdas in the view expressed by him as to the manner in which this allowance should be levied.

Sir Purshotamdas then made a further suggestion that if the Committee of the Millowners' Association decided upon accepting the levy of this allowance as suggested by him, viz., in weight list and nothing on the scale he would move the Board of Directors of the East India Cotton Association to ratify the custom of deduction of the allowance in the weight list and notify same to the trade pointing out, at the same time, that any member who claimed from the seller any allowance in excess of what was laid down in the Muccadums' Association's circular of the 1st November 1918 and subsequently ratified by the Cotton Contracts Board would render himself liable to be dealt with under the disciplinary by-laws of the Association.

Minute of dissent by Mr. Jamnadas Ramdas.

I find the statement in the last para of the note circulated is not in order. I agreed to Sir Purshotamdas' suggestion that sellers and buyers should mutually agree upon the manner of giving and taking the stone allowance but not to Sir Purshotamdas' further suggestion of accepting the levy of this allowance in the weight list.

My suggestion is that this allowance should be given by putting a half pound weight (parchutan) in the scale only and it should not be deducted from the weight lists.

I remember Sir Purshotamdas had agreed to carefully consider my suggestion before placing any definite proposals before the Board of the E.I.C.A.

We must have one fixed rule for giving and taking this allowance as suggested by me otherwise if it is left to the respective parties it will result in the same trouble that arose over the sampling allowance (By-law 112).

I think if my suggestion is accepted my Association might agree to it.

No. 610/126 of 1929.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 20*th March* 1929.

THE SECRETARY,

THE EAST INDIA COTTON ASSOCIATION, LTD., BOMBAY.

DEAR SIR,

SUBJECT :—*Stone Allowance.*

I am directed to acknowledge receipt of your letter No. 305/A65 dated 12th September 1928, addressed by you to Mr. Lalji Naranji, requesting his views in regard to a suggestion made by Sir Purshotamdas Thakurdas that buyers and sellers should mutually agree upon giving and taking the stone allowance either in the shape of the allowance being deducted from weighment list, or by way of putting a stone in the scale before weighment. In response to Mr. Lalji Naranji's request to be furnished with the Association's views in this regard, the Committee of the Association carefully considered the matter, and I am directed to inform you that the Association has no objection to give a fair trial to the scales suggested by the Bombay Cotton Merchants' and Muccadums' Association for the dry and wet seasons. It will be remembered that, when the allowances mentioned by the Muccadums' Association were originally fixed, the interests of the purchasers were not adequately attended to, and now that the question has been reopened, the Association holds that proper technological experiments should be made to ascertain the exact amount of allowance to be given, and the present scales should be continued only until such time as this is definitely ascertained.

The Association agrees with Sir Purshotamdas Thakurdas that sellers and buyers should mutually agree upon giving and taking the stone allowance either in the shape of the allowance being deducted from weighment list, or by way of putting a stone in the scale before weighment, but it is pointed out that, where the sellers' scales are notoriously inaccurate, buyers should have a right to insist upon putting a stone in the scale in addition to claiming the usual deduction from the weighment list.—Yours, etc.,

T. MALONEY,
Secretary.

Copy forwarded to Mr. Lalji Naranji with reference to his letter dated 27th February 1929.

No. 5F 14/A/65.

THE EAST INDIA COTTON ASSOCIATION, LIMITED,
BOMBAY, *18th April* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT :—*Stone Allowance.*

With reference to your letter No. 610/126, dated 20th March 1929, on the above subject, I am directed to inform you that the Board of Directors of my Association have resolved to ratify the custom of deducting stone allowances in the weight list on the following scale :—

Scale of Allowances.

½ pound per bale on F. P. bales,	)
1 ,, ,, ,, half,pressed bales,	} during the dry season.
2 pounds ,, ,, sample boras	)
1 pound per bale on F. P. bales,	)
2 pounds ,, ,, half-pressed bales.	} during the wet season.
3 ,, ,, ,, sample boras	)

Members of my Association have already been notified accordingly and warned that any member who claims from the seller any allowance in excess of what is laid down, will render himself liable to be dealt with under the disciplinary by-laws of my Association.

I am to enclose herewith a copy of letter dated the 5th April 1929, addressed by the Chairman of the Bombay Cotton Merchants' and Muccadums' Association, Ltd., to Mr. Purshotamdas Jeevandas, a Director of my Association, on the same subject and to observe that the Board of Directors of my Association take exception to the statement made in your letter of the 20th March 1929, viz., "where the sellers' scales are notoriously incorrect" and consider that the same is not consistent with facts.—Yours, etc.,

D. MEHTA,
Secretary.

Copy of letter dated the 5th April 1929 *addressed by the Chairman, the Bombay Cotton Merchants' and Muccadums' Association, Ltd., to Mr. Purshotamdas Jivandas.*

Stone Allowance.

In connection with your reference to this Association regarding the letter received by you from the East India Cotton Association, Ltd., with a copy of a letter of the Bombay Millowners' Association, Ltd., enclosed therewith, on the above subject, my Committee strongly object to the unwarranted allegation that the words "notoriously inaccurate" appear to convey. They feel that such an allegation should not have been made unless supported by concrete instances and proofs.

The Millowners' Association may not be aware of the fact that the weights and scales are adjusted by the sellers themselves, at intervals, for their own satisfaction, and that at any and every weighment not only is it open to the buyer to compare the weights with the standard weights of the Cotton Manager, but, that every facility to that effect is given to him.

Moreover, the scale is always and invariably changed the other side in the middle of weighment.

That the scales and weights should be adjusted can be and never is objected to anywhere, but in no civilized cotton market is anything claimed as gratis or chhut but every pound which is taken delivery of is paid for.

However, my Association may agree to give a trial to an arrangement of *deducting from weighment list* the scale of allowance suggested by this Association, viz., ½ lb. per bale in the season and 1 lb. per bale in the monsoon.

No. 1059/126 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *30th May* 1929.

THE SECRETARY,
THE EAST INDIA COTTON ASSOCIATION, LTD., BOMBAY.

DEAR SIR,

SUBJECT :—*Stone Allowance.*

I am directed to acknowledge the receipt of your letter No. 5F14/A/65, dated 18th April 1929, wherein it is stated that the Board of Directors of your Association have resolved to ratify the custom of deducting stone allowances in the weight list on a certain scale. It is also further noted that members of your Association have already been notified accordingly and warned that any member who claimed from a seller any allowance in excess of what is laid down in the schedule would render himself liable to be dealt with under the disciplinary by-laws of your Association.

In this connection I am directed to invite your reference to my letter No. 610/126, dated 20th March 1929, wherein my Committee made it clear that this Association had no objection to give a fair trial to the scale suggested by the Cotton Merchants' and Muccadums' Association for the dry and wet seasons. It will also be remembered that my Committee then held that proper technological experiments should be made to ascertain the exact amount of allowance to be given, and the present scales should be continued until such time as this is definitely ascertained. The necessity for instituting the necessary experimental measures to ascertain the exact amount of allowance to be granted in each case was also explained in that letter, and I am now directed to express the hope that your Association will take early steps to carry out the necessary experiments in this connection.—Yours, etc.

T. MALONEY,
Secretary.

No. 8065/A/65.

THE EAST INDIA COTTON ASSOCIATION, LIMITED,
BOMBAY, *21st June* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT :—*Stone Allowance.*

With reference to your letter dated 30th May 1929, I am directed to inform you that in the opinion of the Board of Directors of my Association it is not feasible to carry out the technological experiments to ascertain the exact amount of stone allowance to be awarded. They, therefore, regret their inability to accept your proposal for taking steps to carry out the necessary experiments in this connection.—Yours, etc.,

D. MEHTA,
Secretary.

APPENDIX 16.

STANDARDS OF AFRICAN COTTON.

No. 5962/A/75.

THE EAST INDIA COTTON ASSOCIATION, LIMITED,
BOMBAY, *2nd May* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am directed to inform you that the question of standards of African cotton, in view of its growing importance in the Indian market, has recently been engaging the attention of the Board of Directors of my Association and they have appointed a Committee, consisting of Mr. G. Boyagis, Mr. Mulji Lakhmidas and Vithaldas Kanji and also representatives of the following firms, who are dealing in African cotton, to go fully into the matter and submit their report to my Board :—

Messrs. Narandas Rajaram & Co.
,, H. M. Mehta & Co.
,, Gill & Co.
,, W. H. Brady & Co., Ltd.
,, Toyo Menka Kaisha, Ltd.
,, Japan Cotton Trading Co., Ltd.; and
,, C. Parakh & Co.

Mr. G. Boyagis will be the Chairman of the Committee.

I am to ask you to move the Committee of your Association to nominate two representatives of those mills who consume African cotton regularly in good quantities to serve on this Committee and communicate their names to me on or before the 9th instant.

Copy of correspondence with the Director of Agriculture, Kampala, Uganda, and the Secretary, Uganda Cotton Association, on the subject, will be sent to you to be passed on to the two members, whom your Committee may nominate, for their perusal and study.
—Yours, etc.,

D. MEHTA,
Secretary.

No. 914/157 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th May* 1929.

THE SECRETARY,
THE EAST INDIA COTTON ASSOCIATION, LTD., BOMBAY.

DEAR SIR,

I am directed to acknowledge receipt of your letter No. 5962/A/75, dated the 2nd instant, and in reply to inform you that my Committee have great pleasure in appointing the

Hon'ble Sir Munmohandas Ramji, Kt., as their representative on the special Committee appointed by your Board to investigate the question of standards of African cotton. —Yours, etc.,

T. MALONEY,
Secretary.

No. 915/157 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th May* 1929.

THE HON'BLE SIR MUNMOHANDAS RAMJI, KT.,
BOMBAY.

DEAR SIR,

I have pleasure in forwarding herewith for your information a copy of a letter No. 5962/A/75, dated the 2nd instant, received from the Secretary, the East India Cotton Association, Ltd., and to inform you that, in response to the request contained therein, my Committee have appointed you to serve on the special Committee appointed by the Board of the East India Cotton Association to consider the question of standards of African cotton.—Yours, etc.,

T. MALONEY,
Secretary.

No. 7140/A/75.

THE EAST INDIA COTTON ASSOCIATION, LIMITED,
BOMBAY, *16th May* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Standards of African Cotton.

With reference to your letter No. 914/157, dated the 4th May 1929, I am directed to inform you that a meeting of the Committee will be held on Wednesday, the 22nd May 1929, at 3-30 p.m., in the Board Room, Taj Building, and to request you to pass on the enclosed copy of correspondence referred to in para 3 of my letter of the 2nd idem, to the Hon'ble Sir Munmohandas Ramji, for his perusal.—Yours, etc.,

D. MEHTA,
Secretary.

Copy of letter No. 4050, dated the 7th June 1928, from the Secretary, East India Cotton Association, Ltd., to the Director of Agriculture, Kampala, Uganda.

SUBJECT :—*African Cotton.*

" The Board of Directors of my Association have directed me to address you regarding the question of standards for African cotton, in view of its growing importance in this market. The trade here is accustomed to only two varieties, viz., " AR " and " BR." In " AR " cotton they distinguish between Kampala and Jinja.

In order to place the business in Uganda cotton in this market on a more definite and secure footing, I am to request you to let me know (1) if the above broad divisions are correct, (2) what the two qualities marked "A" and "B," respectively, stand for and signify and (3) whether your Department have prepared Standards representing these qualities on which arbitrations can be held here in case of a dispute between the buyer and the seller. In case such Standards exist, my Board will appreciate it very much, if you will have copies of the same prepared and sent on to me.

I am also to enquire whether there are any Government regulations enacted for marking of cotton bales indicating places of their origin, and if so, to request the favour of your sending me a list of such marks assigned to various ginneries, press factories or stations. I am also to request you to let me know what marks would then come under " Kampala " and what under " Jinja." In case there are any other districts which require to be separately treated, my Board will be glad to have information regarding the same.

Copy of letter No. 1477/695, *dated the 6th September* 1928, *received from the Director of Agriculture, Kampala, Uganda.*

I have the honour to acknowledge the receipt of your letter dated 7th June with reference to standards for Uganda cotton and asking various questions on the subject. The delay in replying is due to the fact that I considered it desirable that copies of your letter should be considered by the Uganda Cotton Association with whom I discussed the suggested proposals.

2. A copy of a report on this matter by a sub-committee of the Association has just been received and I am afraid its ideas would not help in any way to place the business in Uganda cotton on a more definite and secure footing. For example, it suggests that the standards described should be for use in Uganda only, and under no circumstances should the East India Cotton Association be provided with standards from Uganda.

3. I shall deal now with your questions *seriatim.* Your trade is accustomed to two varieties only, "AR" and "BR", and in "AR" cotton you distinguish between Kampala and Jinja. The letters used are generally " ARK " and " ARJ ", and " BRK " and " BRJ." The meaning of the letters is :—

A—first quality cotton.
R—roller ginned.
K—Kampala.
J—Jinja.
B—any quality of cotton not first quality and below it.

4. In the early days of the industry practically all the cotton produced passed through the two towns Kampala and Jinja which are the headquarters of the two main cotton-producing provinces.

In Buganda Province the natives are more advanced than in the Eastern Province and the growers took more trouble in sorting out the stained cotton. Also the Buganda cotton was usually more silky and stronger than the Eastern Province cotton so the "ARK " mark is used whenever possible. " ARJ " was originally used for cotton grown in the Busoga District of the Eastern Province, but now it is used for other districts of the Province where often the cotton is not so good as Busoga District. Some ginners in this district mark their bales " ARK."

5. I am enclosing a map which gives clearly the position of Kampala and Jinja, and with the advent of railways very little cotton now passes through Jinja. In the old days the broad divisions were correct as regards Kampala and Jinja cotton but no longer hold as the growers in parts of the Eastern Province now sell their cotton well sorted.

6. I am enclosing also six copies of the Cotton Ordinance and Section 53 reads as follows :—

Marking of bales or packages of lint cotton.

53. (1) The holder of a ginning or baling licence shall observe the following regulations in respect of each bale or package of cotton leaving his ginnery or baling factory after having been ginned or baled therein :—

(*a*) Such bale or package shall bear the particular number or numbers allotted by the Director of Agriculture to the ginnery at which the cotton was ginned and any bale or package of cotton which is re-pressed at a ginnery or baling factory other than that at which it was ginned, shall, in addition, bear the registered number or numbers allotted by the Director of Agriculture to such ginnery or baling factory, such number or numbers to be clearly stencilled at one end of the bale or package and distinctly apart from any other marking.

(*b*) Such bale or package shall bear a letter or letters denoting the quality of the cotton contained therein; provided that the letter " X " shall be used to denote extra quality only and the letter " A " shall be used to denote first quality only. Any letter denoting quality shall be placed immediately adjacent to the ginnery or baling factory identification number or numbers above prescribed.

(*c*) The length of any letter or figure required by this section to be placed on any bale shall in no case be less than one and a half inches.

(2) Any person who contravenes any of the foregoing regulations shall be guilty of an offence.

Under definitions, Section 2 (*g*) "First quality lint cotton " means faily clean cotton of average grade and staple and containing not more than very slight stain and leaf and free from dirt or other foreign matter.

You will see, therefore that quality marks may be anything, but the letter "A" must not be used except for first quality cotton and the letter "X for extra quality only. The latter is defined as " clean cotton rolled ginned with a staple of not less than one and one-eight inches, strong and free from all stain, leaf, dirt or any other foreign matter." All cotton marked "A' is therefore first quality cotton.

7. The letter "B" is usually put on all cotton which cannot be marked "A" and therefore each individual ginner has his own standard for this mark. "BRJ" is usually a higher class cotton than " BRK." No fixed standard of "B" cotton is possible at present and this mark can only be purchased on sample.

8. This department has no standards of lint cotton prepared, but only of seed cotton (kappas). The department uses the Liverpool Cotton Association's Standards for East African cotton, viz., Fine, Good, Good Fair, and Fair. Your Association would be able to obtain them from Liverpool. " ARK " Uganda should equal " Fine East African" and "ARJ " Uganda should equal " Good " East African of the Liverpool Cotton Association's standards.

I am proposing to add to Section 53 (*b*) of the Cotton Ordinance the following :—

" All cotton marked "ARK " must be equal to the standard of the Liverpool Cotton Association's standard. " Fine East African " and all cotton marked " ARJ " must be equal to the Liverpool Cotton Association's standard " Good East African," and I shall be glad of your views on this proposal."

9. Under Section 53 (*a*) of the Cotton Ordinance you will see that legislation is in force for the marking of cotton bales indicating where they are ginned and/or pressed, so that the origin of every bale can be traced. I enclose typical bale marks.

10. I should esteem it a favour if there are any disputes with reference to Uganda cotton if you will give me the details and also the ginnery and press house number. (*N.B.* —Most ginneries full press their own cotton and there are only two press houses in the country.)

11. As you will have gathered, the time is long past for dealing with district marks. If cotton is of certain quality it should be marked accordingly irrespective of the district in which it is grown, as at present the whole of the crop produced in Uganda is of one variety.

12. Under separate cover I am forwarding a copy of my last Annual Report*, and I attach to this letter a copy of the report of the sub-committee of the Uganda Cotton Association on the question of standards.

Copy of letter dated the 21st September 1928 *received from the Secretary, Uganda Cotton Association, Kampala.*

The Director of Agriculture, Uganda, forwarded a copy of your letter to him dated the 7th June last, on the subject of Cotton Standards, etc., to this Association for its views.

As a result a meeting of the Association, at which the Director was present, was held and the matter fully discussed.

The Association, after the discussion, appointed a sub-committee thoroughly to investigate the matter and they presented a report, which was unanimously adopted at a General Meeting of the Association.

A copy of this report was sent to the Director of Agriculture with a request that he would inform the Association of what reply he intended to send to your letter quoted above. The Director replied that he could not furnish a copy of such reply.

I am instructed, therefore, to send you a copy of the report referred to, which contains the considered opinions of my members.

You will see from this report that my Association is definitely opposed to the institution of one standard for the whole of the cotton of Uganda—and the facts given in the report would seem to justify this. Again, they stress the point that if standards are to be established for Uganda cotton, these standards should be prepared in Bombay from *actual arrivals* there in the same manner as that adopted in Liverpool and all other cotton lint markets.

My Association feel that you would probably have addressed your enquiry to them rather than the Director of Agriculture had you known such an Association existed in Uganda, and I am instructed to inform you that my members will at all times be willing to assist you in any matter that affects Uganda cotton if you will address your enquiries to me.

Finally, I am instructed to point out that one standard of Uganda cotton is impracticable and, if instituted, as suggested by the Director of Agriculture, by sending Liverpool standards to you for comparison with deliveries in Bombay, is liable to be extremely misleading and worse than valueless.

Copy of Memorandum by the Uganda Cotton Association.

Suggested form of reply to the East India Cotton Association, Ltd.'s, letter to the Director of Agriculture.

The letter is divided into two entirely different sections.

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* Not printed.

Paragraph 2, sub-Nos. 1 and 2 and para 3 call for information on certain points which can easily be provided.

To para 2, sub-No. 1, the reply is that the two divisions are correct.

To para 2, sub-No. 2, two answers can be given. The local commercial definitions, with which both the Uganda Cotton Association and the East India Cotton Association are most concerned, of "A" quality Jinja and Kampala and "B" quality Jinja and Kampala are :—

(1) "A" quality Jinja is the average grade and average staple of the current season's Busoga, Bukedi, Teso, Lango and possibly Northern Province crop. This is a very loose description which is usually interpreted to mean the average grade and staple of these five districts.

(2) " B " quality Jinja covers any grade cotton of all these districts other than " A " irrespective of staples.

(3) "A" quality Kampala is the average grade and average staple of the current season's Buganda crop.

(4) " B " quality Kampala covers any grade of cotton in Buganda other than " A " irrespective of staple.

The strict definition of " A " quality Jinja lint is that applied to First Quality Lint Cotton contained in the ordinance.

The strict definition of "A" quality Kampala Lint is that applied to First Quality Lint Cotton contained in the ordinance.

These two definitions are therefore identical, as the East India Cotton Association already recognizes a difference between " ARJ " and " ARK " it cannot be this definition that they require and from that it shows that they probably take style and staple into consideration.

The answer to para 3 is that all bales carry a mark denoting the place of origin in the form of the ginnery and press house number as shown on attached forms* issued by the Department of Agriculture and the Railway authorities. This information could be supplied to the East India Cotton Association by the Department of Agriculture at the discretion of the Director of Agriculture and it is possible that this information may solve the difficulties of the East India Cotton Association.

Para 2 (3), the answer is no standards have been prepared because it would be quite impossible to make permanent standards representing such loose descriptions as the local interpretation of " ARJ " and " ARK."

In no other country outside India are the descriptions " AR " Jinja and " AR " Kampala, " BR " Jinja and " BR " Kampala recognized as a definite description for any form of Uganda cotton.

The Lancashire consumer's purchases of cotton produced in any part of the world are ordered upon description terms, i.e., buying equal to a standard is practically negligible.

The Lancashire consumer either purchases his requirements on " Forward Terms " and equal in grade and staple to a merchant's or broker's type, or else in the form of " Spot Cotton " of which he has seen samples.

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* Not printed.

In both of the above methods the consumer definitely knows what grade, style and staple cotton he is committing himself to.

The Liverpool merchant purchases some American cotton on description with a staple qualification but in such cases he selects it out to a fine art in Liverpool, both for grade and staple, before offering it to the consumer.

It would be impracticable to apply this method to Uganda cotton, owing to the probable slight variation in staple and grade in each bale owing to bales containing cotton grown on plots 50 miles or more apart.

Both merchants and, to a small degree, consumers purchase Egyptian cotton "on description," this being only possible owing to the existence of old-established cotton merchants in Alexandria who, at that port, grade out the cotton.

Most Egyptian consumers even so purchase the majority of their requirements equal to merchants' types which are established for grade, style and staple.

Very little Uganda cotton is purchased on C.I.F. terms because both merchant and consumer require to know the style and staple they are purchasing and no amount of standard would supply this information. The selling of Uganda cotton on C.I.F. terms in Liverpool and on the Continent is only possible when representative merchants will take the responsibility of the cotton being equal in grade, style and staple to the type they are offering.

In all the above methods of sale the seller guarantees the type by Liverpool arbitration clause.

Bombay consumers are not quite so particular as Liverpool consumers, but naturally require a rather narrower description of cotton for grade, style and staple than the loose descriptions of "ARF" and "ARK."

A fairly close description for grade, style and to a certain degree, staple, can be arrived at by giving the cotton produced in each district a definite and distinctive mark.

Therefore, if the East India Cotton Association requires a more definite description of Uganda cotton, we would suggest that the following be considered.

1. It is impossible to create a permanent standard "A" quality cotton for the whole of the Protectorate for the following reasons:—

(*a*) The grade and staple of the whole crop varies from year to year.

(*b*) The grade and staple vary very definitely in one year in each district in which it is grown.

(*c*) The Director of Agriculture stated that the standards he exhibited to the Association were, in his opinion, very low for Uganda "A" quality cotton. This means that the better grades from, say, Busoga or Buganda will suffer.

2. If it is the definite intention of the Director of Agriculture to introduce standards, however, the Association consider that the following arrangements should be made:—

(*a*) Each of the following districts should have a standard to itself:

TESO	mark	ART.
LANGO	,,	ARL.
BUKEDI	,,	ARBK.
BUSOGA	,,	ARBS.
KAMPALA	,,	ARK.
MASAKA	,,	ARM.
NORTHERN PROVINCE	,,	ARNP.

(*b*) Standards should be deposited at the O. C.'s office in each district and be accessible to ginners from, say, 8 a.m. to 5 p.m. daily. It will be useless to have one set of standards available only at, for instance, the headquarters of the Agriculture Department in Kampala. Out district ginners cannot possibly attend Kampala in the height of the season for comparing qualities.

The Association suggest that the standards described above should be for use *in Uganda only*. If the East India Cotton Association desire standards, such standards should be made up by the Association in Bombay in respect of the marks described above from arrivals of lint in Bombay. Under no circumstances should the East India Cotton Association be provided with standards from Uganda. This is the procedure adopted in the world's markets.

It should be borne in mind that some consumers are very conservative and almost sentimental in their methods of purchasing cotton and are greatly influenced by old-established marks carried by bales. It would therefore appear to be a retrograde step to entirely revolutionize the present marking system of certain firms.

It is the general feeling of the Association that only a few ginners would agree to the arbitration clauses being applied even to these descriptions, but the merchant members of the Association probably would, and this method of marking bales would give them some security as to the grade, style and staple of cotton they were purchasing locally.

Sub-Committee.
- Mr. C. A. Bell (*President*).
- Mr. C. W. Foster.
- Mr. P. N. Gazdar.
- Mr. C. S. Patel.
- Mr. R. C. Masters.

Copy of letter dated the 22nd March from Mr. F. F. Stileman to the Secretary, East India Cotton Association, Ltd.

With reference to your letter No. 4010/MI/I of the 25th January last which I much regret I have not replied before, I have to say that it is very difficult for me to add anything more to my minute of the 26th October last.

In the letter from the Director of Agriculture, Kampala, dated 6th September last, he mentions that our trade is accustomed to two varieties only whereas, actually speaking, there are three varieties known in Bombay as Kampala, Busoga and Jinja rated in value in the order named. Originally it was generally reckoned that the staple of Kampala cotton was more regular than the other descriptions and this probably mostly accounts for the higher price obtained for Kampala. Nowadays, however, I think these terms are apt to be somewhat misleading for, from my own experience last year, Jinja cotton was delivered to me better than either Busoga or Kampala and I also had deliveries of Busoga better than Kampala.

As I have previously mentioned in my minute of the 26th October, the term "AR" is a loose one and as an instance of this I might say that deliveries of the same description marked "AR" were made to me last year varying very considerably in actual value. In the samples of African cotton that I have seen this year, I have again noticed a considerable difference in the cottons under the same mark. I therefore think that if this term "AR" is carried on, as it is at present, much discontent amongst the buyers will eventually arise. I believe I am right in saying that at one time buyers could purchase "AR" quality without having to particularly worry over the quality delivered under this mark but, with the variations above mentioned, I do not think such is the case to-day and I for one would prefer to buy on a basis sample.

I am more than ever convinced that the Liverpool standard should be got out to see what they look like and how they compare with the average deliveries made to Bombay.

I repeat that the suggestion of having marks representing each district is a good one for, if samples from these districts can also be obtained, buyers could discriminate and immediately purchase the best quality, thereby encouraging a healthy competition amongst the various districts.

I return herewith the file accompanying your letter under reply.

Note dated the 8th April 1929 by the Chairman of the Association.

Ref. Mr. Stileman's letter to you of the 22nd March last herewith. For African cotton, staple is more important than class, and so no useful purpose would be served by merely having class standards. In Liverpool, so far as I am aware, no business is done on standards; most of the business is on private types or on the " spot " on actual samples. At the present stage, therefore, it may be premature to prepare standards for African cotton in Bombay.

Regarding informing the Director of Agriculture, Uganda, in reference to any disputes with reference to Uganda cotton, of ginnery and press house number, I would oppose it, in principle. It is not correct to interest the Government of Uganda, in any disputes under contracts made in Bombay.

It is, however, necessary for the E. I. C.A. to :—

(1) formulate a contract for imports of foreign cotton (i.e., African and American), under c.i.f. or any other terms.

(2) formulate by-laws for foreign cotton, both American and African.

However, regarding the point raised by Mr. Stileman, paragraph 11 of the Director of Agriculture's letter dated 6th September 1928 deserves to be noted. It reads as follows :—

" As you will have gathered the time is long past for dealing with district marks. If cotton is of certain quality it should be marked accordingly irrespective of the district in which it is grown, as at present the whole of the crop produced in Uganda is of one variety."

There is a good deal in what is said in this report, and there is not the same parallel between conditions in India and Uganda, to justify the marking of bales being a guide to quality in bales.

This should now be submitted to the Board at the next meeting.

No. 975/157 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *16th May* 1929.

THE HON'BLE SIR MUNMOHANDAS RAMJI, KT.,
BOMBAY.

DEAR SIR,

In continuation of my letter No. 915/157, dated the 4th instant, I have pleasure in forwarding herewith copies of a letter and enclosure received from the East India Cotton Association in connection with the fixation of standards for African cotton.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1547/157 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *12th August* 1929.

SIR MUNMOHANDAS RAMJI, KT.
BOMBAY.

DEAR SIR,

You will remember that some time back you were appointed by the Committee to collaborate with a special Sub-Committee of the East India Cotton Association in connection with the fixation of standards of East African cotton. Will you please let me know what the position is at present and whether any decision was arrived at by the East India Cotton Association on this question ?—Yours, etc.,

T. MALONEY.

BOMBAY, *17th August* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

In reply to your letter of the 12th instant, I send you herewith a copy of the minutes of the meeting of the special Sub-Committee of the East India Cotton Association, in connection with the fixation of standards of East African cotton, which please find in order. —Yours, etc.,

MUNMOHUNDAS RAMJI.

Report of a meeting of the Committee appointed by the Board to go fully into the question of standards of African cotton, held at 3-30 *p.m. on Wednesday, the 22nd May* 1929, *in the Board Room, Taj Building.*

Present :—

G. Boyagis, Esq. (*Chairman*),
Vithaldas Kanji, Esq.,
J. C. Suntook, Esq. (Messrs. H. M. Mehta & Co.),
G. C. R. Coleridge Esq. (Messrs. Gill & Co.),
Chimanlal G. Parekh, Esq., (Messrs. C. Parekh & Co.)
Y. Sano, Esq., (Messrs. Toyo Menka Kaisha, Ltd.),
S. Kinoshita, Esq. (Messrs. The Japan Cotton Trading, Co., Ltd.),
The Hon'ble Sir Munmohandas Ramji, Kt. (The Bombay Millowners' Association),

and in attendance the Secretary.

The Chairman in opening the proceedings said that they had met to discuss the most difficult problem of formulating a new scheme of business in African cotton with a view to supplanting the existing system of effecting transactions in the same which experience had found to be obsolete and entirely defective in so far as the present requirements of trading in that commodity was concerned. He then explained the present system of buying African cotton on the basis of "AR" and "BR" marks and said that these marks were to a great extent misleading, as the recent experience of buyers of African cotton in India had proved them to be most unsatisfactory. Buyers have time and again noticed a considerable difference in the cottons purchased on "AR" marks. In order to place the business in Uganda cotton

on a more definite and secure footing, it was necessary that the present system of buying should be replaced by one which would satisfy the growing requirements of this business. He then invited those members who were present to express their views on the subject, particularly on the basic question as to whether the present system of business should be done away with and a new system of doing business in African cotton on real standards representative of the main typical growths of the cotton should be introduced under the ægis of the East India cotton Association with a view to removing the present discontent that had arisen in the trade owing to buyers having been victimized by the system now in vogue.

A full and frank discussion thereafter ensued which disclosed a general consensus of opinion that the present system of buying on "AR" and "BR" marks was entirely unsatisfactory, and that it should be dropped. The question of devising a new scheme of buying African cotton on the basis of standards thereof was then discussed at some length and the Committee reached a unanimous decision that in order to meet the present requirements of trading in African cotton with a view to placing the business on a safe and secure footing, it be recommended to the Board of Directors that the standards of African cotton representing growths of Kampala, Busoga and Jinja cottons should be prepared under the direction of the East India Cotton Association so that buyers of cotton may enter into contracts on the basis of these standards so far as the class of cotton is concerned. With this end in view, it was suggested that the following standards be introduced :—

KAMPALA (INCLUDING MASAKA).

Fine Kampala,
Fully Good Kampala, and
Good Kampala. (The " Good " box to be treated as the rejection box for purposes of surveys.)

BUSOGA.

Fine Busoga,
Fully Good Busoga, and
Good Busoga. (The " Good " box to be treated as the rejection box for purposes of surveys.)

JINJA (INCLUDING TESO, LANGO, BUKEDI AND NORTHERN PROVINCE).

Fine Jinja,
Fully Good Jinja,
Good Jinja, and
Fully Good Fair to Good Jinja. (The " Fully Good Fair to Good Jinja " box to be treated as the rejection box for purposes of surveys.)

The Committee further recommended that the standards to be established, as enumerated above, be prepared under the direction and supervision of a special Standards Committee to consist of :—

Mr. G. Boyagis (*Chairman*),
Mr. J. C. Suntook,
Mr. Vithaldas Kanji,
Mr. G. C. R. Coleridge,
Mr. S. Kinoshita,
Mr. Y. Sano,
Mr. Chimanlal G. Parekh,
The Hon'ble Sir Munmohandas Ramji, Kt.
Mr. Varjiwandas Motilal,
Mr. Mulji Lakhmidas,

and that the standards so prepared be finally settled and passed by them before they were made available to the trade. If these recommendations were approved by the Board, the work of inspecting samples representing various growths of cotton with a view to determining their grades for making up the standards, would be performed by the special Standards Committee.

With regard to the question of staple stipulation to be made in regard to contracts for the purchase and sale of various descriptions of African cotton, the Committee were unanimously of the opinion that it would be impolitic at present to lay down any staple length for any of the varieties of cotton tenderable under any of these standards. They, however, consider that as a tentative measure, the buyer would be sufficiently protected against the staple in question, if a general stipulation, viz., " Staple to be equal to the seller's private type so and so " were specified in the contract.

The Committee further suggested that in the event of the principle of buying on the basis of real standards being accepted by the Board, it would be necessary to hold ginnery and press marks as proofs of origin of places of various descriptions of cotton and to prepare an exhaustive list of places with corresponding ginnery and press marks cotton from which would be made tenderable under the standards as recommended by them for adoption.

No. 1599/157 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th August* 1929.

THE HON'BLE SIR MUNMOHANDAS RAMJI, KT.,
BOMBAY.

DEAR SIR,

Many thanks for your letter dated the 17th August with enclosure.

I shall place it before the Committee when they discuss your letter *re.* the necessity of special Arbitration Boards, etc., to deal with East African cotton.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 17.

EAST INDIA COTTON ASSOCIATION—APPEAL COMMITTEE.

SPECIAL APPEAL COMMITTEE FOR EAST AFRICAN COTTON.

BOMBAY, 9*th August* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We shall be obliged if you will please place before the next meeting of the Committee for their consideration the question of asking the East India Cotton Association, Ltd., to appoint a special panel for surveys and arbitrations of African cotton.

We would suggest that a panel be formed consisting of the representatives of the merchants who deal largely in this kind of cotton and the representatives of the mills consuming such cotton, as difficulties are experienced in cases of surveys and appeals in connection with decisions relating to disputes on African cotton, as the gentlemen who form the present panel of the Surveyors and the Appeal Committee, not being connected with the importation or the consumption of African cotton, cannot be called a truly representative Committee. It is but right that the parties interested, that is, the importers and the consumers, should have a panel of their own.—Yours, etc.,

VUSSONJEE MUNJEE & Co.,
Agents.
The New Kaiser-i-Hind Spg. & Wvg. Co., Ltd.

No. 2023/157*a* of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th October* 1929.

THE SECRETARY,
THE EAST INDIA COTTON ASSOCIATION, LTD., BOMBAY.

DEAR SIR,

The Association is informed that a special Sub-Committee of your Association appointed some time back for the purpose of fixing standards of East African cotton had also under consideration the question of constituting a special panel for surveys and arbitrations relating to disputes in the matter of East African cotton.

The Committee of the Association desire to suggest that your Board, in the interests of the trade, might consider the expediency of forming a special panel consisting of representatives of merchants who deal largely in this kind of cotton and of mills consuming such cotton for surveys and appeals on African cotton, which is now used in fairly large quantities by Bombay mills. The gentlemen who form the present panel of Surveyors and the Appeal Committee, for the most part deal only in Indian cotton and cannot be said to be the most representative Committee which could be chosen for dealing with arbitrations on African cotton which is so different in character, grade and staple from Indian cotton.

The Committee of the Association would like to draw your attention to the fact of the large increase in the imports of African cotton during recent years, with the result that a larger number of surveys and arbitrations in this variety of cotton are bound to come up for decision before the Appeal Committee of your Association.

I am therefore requested by my Committee to ask you whether the Sub-Committee of your Association, referred to above, will, in view of the changed conditions, deem it advisable to take up this question, from the point of view of the necessity for setting up special machinery, as suggested by my Committee, to meet the requirements of the growing number of merchants who import African cotton and of those mills consuming such cotton.

It will be conceded that, if the Sub-Committee of your Association were to recommend changes in the formation of the present panel so as to include men with special experience of African cotton, it would tend to create a feeling of confidence in its decisions among those who are intimately concerned in the importation or consumption of African cotton.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1396/A75.

THE EAST INDIA COTTON ASSOCIATION, LTD.,
BOMBAY, *24th October* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am directed to acknowledge receipt of your letter No. 2023/157*a*, dated the 7th October 1929, and with regard to para 2 of the same to say that the Committee appointed by my Board were asked to go into the question of standards of African cotton with a view to recommending an official system of buying this cotton which would satisfy the growing requirements of this business in the Bombay market. The question of constituting special panels for surveys and appeals relating to disputes in the matter of African cotton was never mooted and, therefore, was not dealt with by the Committee.

In regard to the suggestions made by your Committee for setting up machinery for constituting special panels for surveys and appeals on African cotton, I am directed to inform you that before the Board of Directors of my Association come to a decision in the matter, they propose that the question should be informally discussed by two members of your Committee with the Vice-Chairman and Mr. C. P. Bramble, a Director of my Association. I have, therefore, to request your Committee to nominate two representatives to attend a joint meeting on their behalf. The names and addresses of the representatives nominated may please be communicated to me as early as possible to enable me to forward to them notices of the meeting.—Yours, etc.,

D. MEHTA,
Secretary.

No. 2303/157A of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *19th November* 1929.

THE SECRETARY,
THE EAST INDIA COTTON ASSOCIATION, LTD., BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter No. 1396/A75, dated 24th October 1929, and to inform you that my Committee have appointed the Hon'ble Sir Munmohandas Ramji and Mr. D. F. Batliwala to discuss with representatives of your Association the question of setting up machinery for constituting special panels for surveys and appeals on African cotton.

The addresses of these gentlemen are as follows:—

The Hon. Sir Munmohandas Ramji, Kt.,
c/o The New Kaiser-I-Hind Spg. & Wvg. Co., Ltd.,
15A Elphinstone Circle, Bombay.

D. F. Batliwala, Esq.,
c/o The Bombay Dyeing & Manufacturing Co., Ltd.,
Neville House, Ballard Estate, Bombay.

—Yours, etc.,

T. MALONEY,
Secretary.

No. 2301/157A of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *19th November* 1929.

THE HON. SIR MUNMOHANDAS RAMJI, KT.,
D. F. BATLIWALA, ESQ.

DEAR SIR,

I am directed to inform you that at their meeting held on the 18th instant the undermentioned gentlemen were appointed to meet and discuss with representatives of the East India Cotton Association the question of setting up machinery for constituting special panels for surveys and appeals on African cotton :—

(1) The Hon. Sir Munmohandas Ramji, Kt., and

(2) D. F. Batliwala, Esq.

The Committee hope that you will be good enough to accede to their wishes.

The necessary meeting notices, etc., in this connection will be forwarded to you direct from the East India Cotton Association.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 18.

TECHNOLOGICAL LABORATORY OF THE INDIAN CENTRAL COTTON COMMITTEE.

No. 5626 of 1929.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, *7th August* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to state for the information of your Association that, at the last meeting of the Indian Central Cotton Committee (16th-18th July 1929), the question of making the Committee's Technological Laboratory, Matunga, of more direct utility to the cotton trade was discussed at length and the following resolution was carried unanimously :—

> "That the Central Cotton Committee request the Technological Research Sub-Committee to consider most carefully at the earliest opportunity, means whereby the Committee's Technological Laboratory could be made of more practical use to the cotton trade, without, in any way, reducing the present value of the Laboratory to the cotton breeders of Provincial Agricultural Departments."

As an essential preliminary to any steps being taken to give effect to this resolution, I have the honour to suggest that your Association might agree to sending its representatives to meet the local members of my Technological Research Sub-Committee at the Laboratory

in order to see the work in progress there, to consider the facilities available, and subsequently to discuss jointly in what directions the intentions of the Central Cotton Committee can be most desirably and effectively carried out, having regard to the requirements of the cotton trade in particular.

On receipt of your reply, if your Association is agreeable to this proposal, I shall have pleasure in arranging details of the joint meeting which will be communicated to your Association in due course.—I have, etc.,

W. J. JENKINS,
Secretary.

No. 6008 of 1929.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, *29th August* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to refer to my letter No. 5626 of 1929, dated the 7th August 1929, with regard to a proposed joint meeting of representatives of your Association, the East India Cotton Association, and local members of the Technological Research Sub-Committee of the Indian Central Cotton Committee to be held at the Committee's Technological Laboratory, Matunga, in order to consider the facilities available there and to discuss in what directions the Committee's Technological Laboratory can be made of more practical use to the cotton trade.

I have the honour to state that, as it is proposed to hold the meeting at 3 p.m. on Wednesday, 4th September 1929, I should be obliged if you would kindly inform me to-morrow if the time is suitable to your representatives, and if so, the number and names of representatives of your Association who will be attending this meeting.

Tea will be served at the Laboratory at 4-30 p.m.—I have, etc.,

M. J. SIMON,
For *Secretary.*

Minutes of joint meeting of representatives of the East India Cotton Association, the Bombay Millowners' Association and local members of the India Central Cotton Committee, held at the Committee's Technological Laboratory, Matunga, on September 4th 1929, *to consider means whereby the Laboratory could be made of more practical utility to the cotton trade.*

Reference Resolution 25 passed at the 19th meeting of the Indian Central Cotton Committee held in Bombay from 16th to 18th July 1929.

Resolution.—"That the Central Cotton Committee request the Technological Research Sub-Committee to consider most carefully at the earliest opportunity, means whereby the Committee's Technological Laboratory could be made of more practical use to the cotton trade, without, in any way, reducing the present value of the Laboratory to the Cotton Breeders of Provincial Agricultural Departments."

Present :

S. D. Saklatvala, Esq. (Vice-President), in the Chair,
W. Ellis Jones, Esq., M.L.C.,
Sir Sorabji B. Mehta, Kt., C.I.E.,
G. C. R. Coleridge, Esq.,
T. G. Ralli, Esq.,

J. Vonesch, Esq.,
G. Boyagis, Esq.,
C. P. Bramble, Esq.,
R. G. Saraiya, Esq.,
F. F. Wadeson, Esq.,
} Representatives of the East India Cotton Association.

Honourable Sir Munmohandas Ramji, Kt.,
A. Geddis, Esq.,
Jehangir B. Petit, Esq., M.L.C.,
Albert Raymond, Esq.,
C. J. Meager, Esq.,
D. F. Batliwala, Esq.,
H. F. Milne, Esq.,
J. G. Anderson, Esq.,
H. H. Sawyer, Esq.,
H. H. Lakin, Esq.,
T. Maloney, Esq.,
} Representatives of the Bombay Millowners' Association.

R. Cedraschi, Esq.,
R. P. Richardson, Esq.,
The Secretary.

MR. SAKLATVALA said that he wished, on behalf of the Central Cotton Committee, to thank all the gentlemen present for the great interest they had shown in the work which was being done at the Committee's Technological Laboratory. The Laboratory had now been in existence for five years and, as far as possible, it had been utilized in a dual capacity, firstly to assist Agricultural Departments in their cotton breeding work, and secondly to help the trade and especially the mill industry to as great an extent as possible. Unfortunately, the Central Cotton Committee felt that the mill industry was not making the fullest use of the facilities provided at the Laboratory and they wished to expand this side of the Laboratory's utility in order to make it of greater service to the trade. The Committee had spent about eleven lakhs on the Laboratory, five of these being on capital expenditure and the remaining six on administration and working expenses during the past five years.

A small number of research scholars had also been trained in cotton technology at the Laboratory and all of these had now been given posts under the Committee. The Committee believed that more use could be made of the Laboratory by the cotton trade and this meeting had been called in order to get in touch with the requirements of the trade and with their views as to how the Laboratory could be developed so as to be of greater assistance in the future. He suggested that a small sub-committee consisting of two representatives of the Bombay Millowners' Association, two from the East India Cotton Association and two local members of the Indian Central Cotton Committee might be formed which would meet, say, once a month at the Laboratory and, in this way, a close liaison would be set up between the work of the Technological Institute and the requirements of the trade and the mill industry. He was sure that there were certain tests which could be carried out at the Institute which could not be done by the mills themselves. Millowners might send cottons and mixings for testing and find such a service would be useful to them. The Institute had already conducted several tests of interest to the trade. For instance, experiments were being carried on at present on different high drafting systems. The results of such experiments were bound to be of interest to the mill industry and the Committee, as a result of this, was in a position to carry on tests when mills installed high drafting systems in the future. He would be very glad of any suggestions which members of the meeting might be good enough to put forward on the questions of how the Institute could be made more helpful to the cotton trade and the mill industry.

MR. LAKIN said that he thought it would be very helpful to spinners generally if the Laboratory could conduct a series of tests on different mixings of varieties of cotton and publish the results. For instance, they might consider mixings for 20's warp where two entirely different staples were involved, one fine and one rough. The mills would be most interested in tests of such a nature made at this Laboratory. He did not think all mills could be allowed to send their different mixings for testing or the Institute would soon be overwhelmed. However the results of tests on mixtures of different varieties of cotton published in pamphlet form would be much appreciated.

MR. BOYAGIS asked if the Institute would have to limit the number of tests of such a kind which could be carried out in view of their present work.

THE SECRETARY said that, at present, the Spinning Laboratory was practically working up to its full capacity but the Technological Research Sub-Committee would have to consider in what directions they could modify their present system in order to find time for carrying out work on behalf of the trade. For instance, it might be possible to do away with duplicate spinning tests on agricultural samples or to spin just sufficient yarn required for yarn tests instead of full bobbins, especially of the higher counts.

MR. RICHARDSON said that spinning single lots and only the minimum requirements of yarn, he thought the Spinning Laboratory would be able to deal with 350 samples in the year.

MR. SAKLATVALA said that when the Institute was started, the question of conducting tests for mills was considered. It was then felt that if all mills were permitted to send samples for testing, even at a small fee, the Spinning Laboratory would not be able to cope with the work involved. There was a definite limit to the work which could be undertaken and the Committee would prefer to do tests the results of which would be of more or less general interest to the trade.

MR. ELLIS JONES said that Mr. Lakin's suggestion should be given a trial in order to see how it developed later on. He did not think they could undertake to do much more with the machinery available.

MR. COLERIDGE said that he thought it would be most valuable to the trade if tests could be undertaken on average commercial samples of different cottons each year in order to show how these vary in their spinning qualities. He thought, for instance, that when the East India Cotton Association was making up its Broach or Kumpta standards for the year, samples of fair average quality of the year's crop of these cottons should be sent to the Laboratory for testing and the results of the tests returned to the Association for posting on the notice-board. The East India Cotton Association might consider this suggestion and put up a scheme to the Central Cotton Committee.

MR. ELLIS JONES suggested that the results of such tests might be misleading as the Indian crop was not uniform and different results would be obtained, say, from different pickings of the same crop.

MR. GEDDIS said that, in any case, such tests on the commercial crop would be more useful to the trade than the present tests on standard cottons supplied by the Agricultural Departments.

MR. ELLIS JONES said that the tests on standard cottons were not meant for the trade but were of importance to agricultural officers engaged on cotton breeding.

MR. BOYAGIS said that he thought that Mr. Coleridge's suggestion was worth consideration. If the commercial crop was tested each year in this way and the results published, it would help to settle the annual controversy about the staple of the Broach crop and would act as a guide to the trade.

MR. GEDDIS said that such tests would also be useful in indicating to the Central Cotton Committee the progress they were making in improving the staples of Indian cottons and would demonstrate whether these cottons were deteriorating or improving.

MR. SAKLATVALA suggested that both Mr. Lakin, and Mr. Coleridge's suggestions might be tried.

MR. COLERIDGE said that he did not suggest that all the boxes made up by the East India Cotton Association should be tested. What was wanted was merely a test on a sample of fair average quality commercial crop, indicating what this cotton was fit for at standard counts and an estimate of blow-room loss, lea strength, etc. It would be particularly valuable to have the variations in these cottons from year to year.

MR. BRAMBLE agreed but pointed out that the boxes, being more a question of class, would not be a suitable basis for such tests. The East India Cotton Association would have to provide what they considered to be a fair average sample of the season's quality.

SIR MUNMOHANDAS RAMJI asked what facilities were available for visiting the Institute and for seeing the work in progress.

THE SECRETARY said that visitors were always welcome and would be shown round the Institute and informed about the work in progress by the officer in charge of the Laboratory.

SIR MUNMOHANDAS RAMJI said that he agreed with Mr. Coleridge's suggestion that an estimate of the capabilities of the average crop of the season was required from the spinning point of view. If this was known as a result of the tests made at the Institute, it would prove a great help to buyers in deciding what to buy. For instance, Hubli and Gadag cottons were one year fit for 30's warp, and the next year the same crop was not suited for even 20's or 24's. If an idea could be given with regard to the spinning capabilities of the year's growths, it would be of great assistance to the trade.

MR. SARAIYA said that it would not be necessary to furnish all the details, e.g., fibre strength, weight per inch, etc., which are now worked out for the standard cottons. A simple routine giving blow-room loss, moisture content and strength of yarn would be sufficient.

MR. SAKLATVALA said that he thought the meeting might accept the proposal that the Bombay Millowners' Association and the East India Cotton Association should be invited to send two representatives each to attend the November meeting of the Technological Research Sub-Committee of the Indian Central Cotton Committee in order to discuss all these proposals fully and work out a scheme of putting them into effect. It would be a great advance if such trade representation was permanently incorporated on the Technological Research Sub-Committee.

This was agreed to.

The meeting terminated with a vote of thanks to the Chair.

No. 698 of 1929.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, *14th October* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to state that at a joint meeting of representatives of your Association, the East India Cotton Association and local members of the Indian Central Cotton Committee held at the Committee's Technological Laboratory, Matunga, on September 14th, 1929, to consider means whereby the Laboratory could be made of more practical utility to the cotton trade, it was decided that your Association should be invited to send two representatives to attend the November meeting of the Technological Research Sub-Committee

of the Indian Central Cotton Committee in order to discuss more fully certain proposals submitted for utilizing the resources available at the Committee's Laboratory in making tests, etc., of direct service to the cotton trade and mill industry.

I am directed to state that the next meeting of the Technological Research Sub-Committee has now been fixed to take place in the offices of the Indian Central Cotton Committee at Vulcan House, Nicol Road, Ballard Estate, on Wednesday, 6th November, at 2-15 p.m. and to request your Association to nominate two representatives to attend this meeting on their behalf. The names and addresses of the representatives nominated may please be communicated to me as early as possible to enable me to forward to them notices of the meeting together with the agenda and necessary papers.—I have, etc.,

W. J. JENKINS,
Secretary.

No. 2101/192 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *18th October* 1929.

THE SECRETARY,
THE INDIAN CENTRAL COTTON COMMITTEE, BOMBAY.

SIR,

With reference to your letter No. 698 of 1929, dated 14th October 1929, inviting the Association to send two representatives to attend the meeting of the Technological Research Sub-Committee of the Indian Central Cotton Committee on the 6th November next, I have the honour to inform you that the Committee of the Association have decided to nominate The Hon. Sir Munmohandas Ramji, Kt., and Mr. H. H. Lakin to represent them at the aforesaid meeting and that these two gentlemen will attend the meeting at the time and place mentioned in the second paragraph of your letter under reply.

The addresses of the Association's representatives are given below :—

The Hon. Sir Munmohandas Ramji, Kt.,
c/o The New Kaiser-I-Hind Spg. & Wvg. Co., Ltd.,
15A Elphinstone Circle, Bombay.

Mr. H. H. Lakin,
c/o Messrs. W. H. Brady & Co., Ltd.,
Churchgate Street, Fort, Bombay.

—I have, etc.,
T. MALONEY,
Secretary.

No. 2100/192 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *18th October* 1929.

THE HON. SIR MUNMOHANDAS RAMJI, KT.,
MR. H. H. LAKIN.

DEAR SIR,

I have pleasure to inform you of the decision of the Committee of the Association that they have been pleased to nominate you to represent them at the meeting of the Techno-

logical Research Sub-Committee of the Indian Central Cotton Committee to consider the means whereby the Committee's Technological Laboratory could be made to be of more practical use to the cotton trade.

The Committee desire me to state that the meeting will take place in the offices of the Indian Central Cotton Committee at Vulcan House, Nicol Road, Ballard Estate, on Wednesday, 6th November, at 2-15 p.m., and to request you to kindly make it convenient to attend the same.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1469 of 1929.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, *29th November* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

With further reference to my letter No. 698, dated the 14th October 1929, I have the honour to forward the following extract from the report of my Technological Research Sub-Committee which was adopted by the Indian Central Cotton Committee at its meeting held on the 11th November 1929:—

> "It was decided that the East India Cotton Association, the Bombay Millowners' Association and the Ahmedabad Millowners' Association should each be requested to nominate two representatives annually to the Technological Research Sub-Committee of the Indian Central Cotton Committee in order to assist in maintaining a closer liaison between the work in progress at the Laboratory and trade requirements."

I am directed to request that this decision of my Committee may be placed before your Association and, if it is agreeable to the action suggested, to ask that your Association will take the necessary steps to appoint two representatives for the year 1930. The names of the representatives appointed may kindly be communicated to me in due course.—I have, etc.,

J. H. RITCHIE,
Secretary.

No. 2518/192 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *20th December* 1929.

THE SECRETARY,
THE INDIAN CENTRAL COTTON COMMITTEE, BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter No. 1469, dated 29th November 1929, and to inform you that my Committee have appointed the Hon'ble Sir Munmohandas Ramji, Kt., and Mr. H. H. Lakin to assist the Technological Research Sub-Committee of the Indian Central Cotton Committee in maintaining a closer liaison between the work in progress at the Laboratory and trade requirements.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1873 of 1929.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, 23*rd December* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Representatives of the Bombay Millowners' Association on the Technological Research Sub-Committee of the Indian Central Cotton Committee.*

I have the honour to acknowledge the receipt of your letter No. 2518/192, dated the 20th December 1929, and to say that the names of the representatives of your Association have been noted.—I have, etc.,

W. J. JENKINS,
Deputy Secretary.

APPENDIX 19.

IMPORT DUTIES ON COTTON PIECEGOODS IN INDIA.
MR. HARDY'S REPORT.

Copy of telegram received by the Association from the Government of India, Finance Department, dated 22nd July 1929.

Reference letters dated 27th January and 26th June from your Chairman to Finance Member, Government have decided to appoint Mr. Hardy, Collector of Customs, Calcutta, first to investigate the possibility of substituting a system of specific duties for the existing system of *ad valorem* assessment of cotton piecegoods and, secondly, to ascertain and report what changes have taken place since the Tariff Board reported in the volume of imports, classes of goods imported and the extent and severity of external competition with the products of Indian mills. Mr. Hardy's enquiry will be independent but in order to meet your Association's request for the assistance of Government experts in the conduct of your own enquiry into tariff changes which you consider desirable in view of the present conditions affecting the Bombay mill industry, Government are instructing Mr. Hardy to confer with your representatives so that he may ascertain how far his enquiry and your own may be forwarded by mutual assistance and co-operation. Mr. Hardy will visit Bombay to confer with you at the earliest convenient moment regarding which he will consult you direct.

Copy of the Press Communique issued by the Government of India, dated 22nd July 1929, *appointing Mr. G. S. Hardy as Cotton Tariff Officer.*

The Government of India have decided to appoint Mr. Hardy, Collector of Customs, Calcutta, to examine the possibility of substituting a system of specific duties for the existing system of *ad valorem* assessment of cotton piecegoods. They have also decided, in order to give effect to the promise made by His Excellency Lord Irwin, when he received a deputation from the Bombay Millowners' Association at Poona, that their representation would be considered, that Mr. Hardy should simultaneously ascertain and report what changes have taken place since the Tariff Board reported in the volume of imports, classes of goods imported and the extent and severity of external competition with the products of the Indian mills. Those interested in either branch of the inquiry should communicate with Mr. Hardy direct. Such communications may be addressed to the Cotton Tariff Officer, Custom House, Calcutta.

Copy of the telegram sent by the Association to the Government of India, dated 24th July 1929, in reply to Government's telegram dated the 22nd July.

Many thanks for your telegram. My Committee will do all it can to co-operate with Mr. Hardy and facilitate his investigation.

No. 14 C.T.I.

CUSTOM HOUSE,
CALCUTTA, *24th July* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to say that I propose to visit Bombay next week and shall be very glad to have an informal preliminary discussion with representatives of your Association on Wednesday, the 31st July, if that date will be suitable to the Association. Will you very kindly intimate to the Collector of Customs, Bombay, Mr. T. A. Stewart, I.C.S., a time and place for the discussion which will be convenient to you. My address in Bombay will be care of the Collector of Customs.—I have, etc.,

G. S. HARDY,
Cotton Tariff Officer.

No. 1458/186 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *29th July* 1929.

T. A. STEWART, ESQ., M.A., I.C.S.,
COLLECTOR OF CUSTOMS, BOMBAY.

SIR,

May I refer to the letter addressed to the Secretary, Millowners' Association (14 C.T.I. dated 24th July 1929) by Mr. G. S. Hardy, Cotton Tariff Officer.

In reply thereto, my Committee suggest that the discussion proposed by Mr. Hardy should take place in the Association's rooms at 4-15 p.m. (S.T.) on Wednesday, 31st July 1929.

The address of the Association is now Temple Bar Building, Esplanade Road (next door to Cornaglias and opposite Messrs. Dunnet & Co.)—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 20.

IMPORT DUTY ON COTTON PIECEGOODS IN PORTUGUESE EAST AFRICA.

No. 16/28.

THE INDIAN NATIONAL ASSOCIATION,
ZANZIBAR, *7th February* 1928.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

Perhaps your institution is aware that the Portuguese authorities at Mozambique have recently increased the import tarift on Indian piecegoods, in some cases 2 to 300 per

cent. The Indian National Association trust your Association will soon take up the matter with the Government of India with a view to see that they are soon dropped in the interests of Indian trade.

It is considered it will be possible for the Government of India to do something in the matter with so many close neighbouring Portuguese settlements in India having indispensable trade relations with India.—I am, etc.,

KALYANJI R. VYAS,
Joint Hon. Secretary.

No. 409/80 of 1928.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th March* 1928.

THE SECRETARY,
THE INDIAN NATIONAL ASSOCIATION, ZANZIBAR

DEAR SIR,

I am directed to acknowledge the receipt of your letter No. 16/28 of the 7th ultimo regarding certain revised duties imposed in Mozambique on Indian-made piecegoods. My Committee note that these duties which were put into effect on 1st January 1928 represent an increase of about two to three hundred per cent. as compared with the rates which were in force previously. The necessity for early action is therefore fully appreciated and in order to enable this Association to represent the matter to the Government of India, I am to request you to furnish me, at your early convenience, detailed figures showing how you have estimated the increases as between two to three hundred per cent. For this purpose, figures may, if possible, be quoted to show :—

(1) The actual duty paid on a certain type of Grey goods under the old duties.

(2) The duty payable on the same cloth under the revised duties.

Please give separate figures for Grey, Bleached and Coloured goods.

An early reply is requested.—Yours, etc.,

J. P. WADIA,
Acting Secretary.

No. 437/80 of 1928.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *12th March* 1928.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
COMMERCE DEPARTMENT, DELHI.

SIR,

SUBJECT :—*Certain revised import duties on Indian piecegoods in Mozambique.*

I am directed by my Committee to forward herewith, for the information of Government, a copy of a letter received from the Indian National Association, Zanzibar, on the above subject.

2. My Committee will be pleased to know whether the information given by the Indian National Association is correct, and if the information be correct, my Committee would like to know whether the Government of India could not intervene in the interests of the cotton textile industry of this country, and bring their pressure to bear on the authorities at Mozambique to get the import duties reduced.—I have, etc.,

J. P. WADIA,
Acting Secretary.

No. 539-T.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE,
NEW DELHI, 21*st March* 1928.

THE ACTING SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Recent increase of duties in Mozambique on Indian piecegoods.*

With reference to your letter No. 437/80, dated the 12th March 1928, enclosing copy of a communication from the Indian National Association, Zanzibar, regarding the above, I am directed to say that the Government of India have already received a representation on the subject direct from that Association. A copy of this together with a copy of the reply sent thereto are enclosed.—I have, etc.,

L. SEN,
Assistant Secretary to the Government of India.

Copy of letter addressed by the Indian National Association, Zanzibar, to the Commerce Department, Government of India.

I am directed to invite the attention of the Government of India to the recent increase of duty on Indian piecegoods by the Portuguese authorities at Mozambique which is in certain cases 200 to 300 per cent.

Zanzibar has great transhipment trade with Mozambique in this line. It is believed that this step of the Portuguese Government will affect Indian trade a good deal. The Indian National Association trust, with such close Portuguese neighbouring settlements in India, the Government of India will be able to bring effective pressure on the Portuguese authorities in getting such fatal duties withdrawn.

Further particulars with official publication on the subject will follow.

Copy of reply from the Government of India to the above, dated the 13th March 1928.

I am directed to acknowledge the receipt of your letter, No. 14/28, dated the 7th February 1928, on the above subject, and to say that the Government of India await the further particulars and the official publication which you have promised.

No. 609/80 of 1928.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *5th April* 1928.

THE ASSISTANT SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, NEW DELHI.

SIR,

SUBJECT :—*Recent increase of duties in Mozambique on Indian piecegoods.*

I have the honour to acknowledge receipt of your letter No. 539-T. dated 21st March, 1928, together with the enclosures referred to therein.

My Committee will be pleased to hear further from you on the subject as soon as you have received the requisite information from the Indian National Association, Zanzibar. —I have, etc.

J. P. WADIA,
Acting Secretary.

No. 539-T.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE,
SIMLA, *11th May* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Recent increase of duties in Mozambique on Indian piecegoods.*

With reference to correspondence resting with your letter No. 609/80 of 1928, dated the 5th April 1928, on the subject noted above, I am directed to say that no further particulars on the above subject were received from the Indian National Association, Zanzibar. On receipt, however, of a report from Dr. Meek, who made local inquiries during his visit to Zanzibar with the Indian Trade Mission, showing that India's trade in cotton piecegoods with Portuguese East Africa had been placed at a disadvantage as a result of the tariff classification adopted by the authorities of that country, the Government of India asked His Majesty's Government in the United Kingdom to represent matters to the Portuguese Government. The first reply received from the Portuguese Government was not satisfactory. A second representation was therefore made but even this has only elicited a reply to the effect that the Customs duties on different textiles have been fixed by the Government of Mozambique in conformity with their revenue requirements and the other elements which have to be taken into consideration in fixing Customs duties. The Portuguese Government also observe that they are not unaware that the high cost of production in British India makes the competition of its textiles in Portuguese East Africa difficult and they consider that any diminution of the customs duties would not solve these difficulties since the reduction in question would not affect textiles from British India alone and the competition of France, Holland and Japan which countries, they aver, are favoured by a lower cost of production, would not cease to be felt.

In view of the obvious disinclination of the Portuguese Government to give a satisfactory reply to the representations that have been addressed to them, the Government of India consider that it will be useless to pursue the matter futher.—I have, etc.,

H. A. F. LINDSAY,
Joint Secretary to the Government of India.

No. 1642/168 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *23rd August* 1929.

THE HONORARY SECRETARY,

THE INDIAN NATIONAL ASSOCIATION, ZANZIBAR.

DEAR SIR,

I am directed to acknowledge the receipt of your letter dated the 7th February 1928 regarding the increase in the import duty on Indian piecegoods then contemplated by the Portuguese Government and to forward herewith for the information of your Association copies of all correspondence exchanged between this Association and the Government of India on this subject.

At the instance of this Association, the Indian Trade Mission which visited Zanzibar towards the end of last year also took up this question with the Customs authorities at your end and were assured that the Portuguese Government will reconsider their decision if a representation on this subject was made to them by the Indian merchants residing at Zanzibar or importers of Indian piecegoods. My Committee will therefore be pleased if your Association will move in this matter and make a representation to the Portuguese Government.

I will be pleased to hear in due course what you have been able to do in this connection. —Yours, etc.,

T. MALONEY,
Secretary.

No. 539T (1).

GOVERNMENT OF INDIA.
DEPARTMENT OF COMMERCE,
NEW DELHI, *15th November* 1929.

THE SECRETARY,

THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR

SUBJECT:—*Increase of duties in Mozambique on Indian piecegoods.*

With reference to the correspondence resting with your letter No. 1280/50 of 1929,* dated the 2nd July 1929, on the above subject, I am directed to inform you that intimation has now been received from the India Office that by Legislative Diploma No. 171 of the 10th August 1929 (published in the *Boletin Official* of the same date) certain amendments in the Customs tariff for Portuguese East Africa have been approved the effect of which is to remove the tariff differentiation against cotton "chadders," "langotas," "kanakis" and "lopas" imported from India to Mozambique.—I have, etc.,

H. A. F. LINDSAY,
Joint Secretary to the Government of India.

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* Not printed.

APPENDIX 21.

IMPORTATION OF COTTON PIECEGOODS INTO BAHREIN.

No. 98/68 of 1929.

THE CHAMBER OF COMMERCE,
BOMBAY, 10*th January* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am enclosing herewith for such action as you may deem necessary a copy of a letter that has been received from the Political Agent, Bahrein, drawing attention to the alleged incorrect marking of Indian manufactured piecegoods imported into Bahrein.—Yours, etc.,

H. ROYAL,
Acting Secretary.

Copy of letter addressed by the Political Agent, Bahrein, to the Secretary, Chamber of Commerce, Bombay, dated 11*th December* 1928.

At a meeting of the Manama Municipality in these islands on 5th December the question of the incorrect marking of piecegoods manufactured in India was raised. It was stated that lengths marked 39 yards were found on actual measurement to be 36 yards only.

The shortage caused considerable adverse comment as it was stated that cloth manufactured in Japan and Manchester was always of correct length.

The Indian trade through Bahrein is of considerable value but Japanese competition shows signs of increasing.

I have considered it advisable to bring this complaint to your notice as it is clearly inadvisable to give the Arab merchants any excuse for comparing Indian goods unfavourably with Japanese.

No. 343/68.

THE CHAMBER OF COMMERCE,
BOMBAY, 6*th February* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

In continuation of this office letter No. 98/68 of the 10th ultimo I am forwarding herewith for such action as you may deem necessary copies of a further letter and its accompaniment that have been received from the Political Agent, Bahrein, in connection with the importation into Bahrein of piecegoods.—Yours, etc.,

R. SULIVAN,
Secretary.

Copy of letter addressed by the Political Agent, Bahrein, to the Bombay Chamber of Commerce, Bombay, dated 23rd January 1929.

In continuation of my letter No. 855, dated the 11th December 1928, I forward herewith for your information a copy of the notification No. 21, dated the 28th Rajab 1347 (=9th January 1929), issued by the Bahrein Municipality in connection with the importation into Bahrein of piecegoods dyed or otherwise.

Translation of Notification No. 21/1347, *dated the 28th Rajab* 1347 (=9th *January* 1929), *issued by the Bahrein Municipality.*

The following resolution passed by the Bahrein Municipality in their meeting held on Sunday, the 25th Rajab 1347 (=6th January 1929) is hereby notified for the information of the dealers in piecegoods:—

(1) Dealers in piecegoods are not allowed to import piecegoods, whether dyed or otherwise of shorter lengths than marked thereon.

(2) The above applies to both European and Indian cloths, whether dyed or otherwise. It also applies to cloth imported in bales from India.

(3) The Bahrein merchants are warned against importing short lengths and are given two months' time to communicate with their correspondents or agents abroad. After this the Customs' Director will have the right to inspect all cloths imported.

(4) The Director will have the right to detain the goods if found imported in contravention of these rules. On the receipt of such reports the Municipality will lodge a complaint with the Government for punishing the importer.

(5) The Municipality will have the right to search the shop of the merchant when it is reported to them that he sells short length cloths in contravention of these rules.

Note.—People are forbidden giving false reports to the Municipality. The Municipality will lodge a complaint to the Government against such a person and will have him punished properly for having told a lie and given false report.

No. 292/33 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *8th February* 1929.

TO ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIRS,

I am directed to send to you for your information and necessary action copies of two letters received by the Bombay Chamber of Commerce regarding Indian cloth imported into Bahrein.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 22.

IMPORT DUTY ON LIQUID FUEL OIL.

No. 523/124 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *8th March* 1929.

THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE AND STATISTICS,
COUNCIL HOUSE STREET, CALCUTTA.

SIR,

SUBJECT :—*Tariff Valuation of Furnace Oil.*

I am directed by my Committee to invite your attention to certain discussions which took place in the rooms of this Association early in November last between the Committee of this Association and yourself in regard to the necessity of fixing a separate tariff value for furnace oil based on the current ruling prices of this type of oil. It was pointed out on behalf of my Committee that furnace oil which was then valued at Rs. 53-5-4 per ton for tariff purposes was actually sold at about Rs. 35 (or, Rs. 28-8 ex-ship providing for wharfage, import duty, etc.). During the course of the discussions which ensued, it was suggested on behalf of Government that the fixation of a lower tariff value for furnace oil might possibly lead to fraudulent attempts being made to import Diesel and other kinds of more costly oils under a false declaration in order to obtain the benefit of the lower tariff value for furnace oil. Government's fears in this respect were unfounded, for, as explained by my Committee, the Burmha-Shell Company, the sole distributors for liquid fuel in this country, were at that time willing to undertake on behalf of their consumers that furnace oil imported into Bombay would be specified as such when imported, stored separately and would not be sold subsequently as Diesel oil or at Diesel oil prices. The Company were also willing to keep all furnace oil supplies in a bonded warehouse and to make all issues therefrom under the supervision of a Customs officer permanently stationed at the Company's Depot at Wadi Bunder.

After hearing the Association's case, you promised to give consideration to the grounds advanced for the fixation of a separate valuation for furnace oil based on the current ruling prices, but in the revised tariff valuations which were issued some time after the meeting mentioned in para 1 of this letter, and which came into force on 1st January 1929, the tariff value *of all kinds* of fuel oil was reduced to Rs. 45 per ton. While my Committee appreciate this reduction, they desire to point out that this rate is still considerably in excess of the present market prices of furnace oil. As already pointed out to you, most of the Bombay mills use furnace oil in large quantities, and it was with a view to obtaining some reduction in the cost of production that my Committee urged the fixation of a separate tariff valuation for furnace oil at a lower rate than that fixed by Government for all kinds of fuel oil.

The Committee of the Association understand that the Burmah-Shell Company recently decided to import an entirely new quality of fuel oil to be sold as furnace oil and to discontinue selling Diesel oil for furnace purposes, and two cargoes of such oil have actually been imported into Bombay. The storage arrangements at the Company's bulk installations in Bombay are also, it appears, quite distinct, the two qualities of oil being stored not only in separate tanks but in separate depots. Similar arrangements have been or will be made in other centres also, and there will therefore be no difficulty in identifying each quality. Under these circumstances, my Committee request you to take the matter again into consideration and introduce a separate tariff classification for furnace oil with a valuation at a figure based on the current ruling prices.—I have, etc.,

T. MALONEY,
Secretary.

No. 3200.

DEPARTMENT OF COMMERCIAL INTELLIGENCE & STATISTICS,
CALCUTTA, *28th March* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Tariff Valuation of Fuel Oil.*

I have the honour to acknowledge receipt of your letter No. 523/124 of 8th March 1929 and to request that you will be so good as to permit me to draw your attention to certain minor points in which my records seem to be at variance with yours. They are not really important but I should like to take the opportunity of removing any misunderstanding.

2. In the first place my discussion with the Committee of the Bombay Millowners' Association in this regard had reference to the Tariff Valuation provisionally proposed for fuel oil for 1929. The heading "Fuel Oil" includes furnace oil which naturally is the quality of interest to the Bombay millowners—although it sometimes happens that the same oil is sold from the same tank at two entirely different prices—and your Committee very kindly gave me figures for the wholesale market price of this quality in Bombay. These figures were of the greatest value and were taken into consideration very carefully and fully in fixing the Tariff Valuation for fuel oil for 1929.

3. The second point is that I laid stress on the difficulty of splitting up the heading "Fuel Oil" into two classes, "Furnace Oil" and "Diesel Oil," fixing two separate Tariff Valuations according to the purpose for which the fuel oil is used especially when it is known that sometimes one and the same oil is sold at widely different prices.

4. You will remember that I told your Committee that I had the question of splitting up the head "Fuel Oil" into two classes under consideration, but that success in this process would depend on the possibility of obtaining two clearly distinct specifications for (*a*) Furnace Oil and (*b*) Diesel Oil, easily applicable by the Customs authorities and not on guarantees as to the purpose for which fuel oil was sold. This suggestion of two distinct specifications was the one which I had already made to the oil importing interests both at Calcutta and Bombay some considerable time prior to my meeting the Committee of the Bombay Millowners' Association.

5. Quite recently I have again discussed with the importers the question of two distinct specifications for the fuel oils which are sold at such widely different prices. They were inclined to think that such specifications were possible and have promised to let me know as soon as possible. The Bombay Chamber of Commerce, who are also interested in the same subject, have informed me that two distinct fuel oils are now being imported, "while in addition the specification of each is quite different so that the Customs will be able to satisfy themselves by chemical tests" and the Secretary is making inquiries in regard to these specifications and has promised to address me again as soon as the information comes to hand.

6. From what I have said you will appreciate that the question of distinguishing between "Furnace" oil and "Diesel" oil for tariff purposes is receiving careful consideration. An essential requisite is that they should have distinct specifications which can be adopted in the tariff valued descriptions of the oils and which would enable the Customs authorities to distinguish between them clearly and easily.

7. As I know that the subject is of considerable interest to the Bombay millowners I shall do my best to expedite matters and I shall always be very grateful for any further relevant information on the question.—I have, etc.,

D. B. MEEK,
Director-General.

No. 7556/C. I. -C.

DEPARTMENT OF COMMERCIAL INTELLIGENCE & STATISTICS, INDIA,
CALCUTTA, *17th August* 1929.

BURMAH-SHELL OIL STORAGE AND DISTRIBUTING CO. OF INDIA, LTD.,
6, LYONS RANGE, CALCUTTA.

DEAR SIRS,

SUBJECT:—*Assessment of Fuel Oil to Customs Duty.*

I write to acknowledge, with thanks, the receipt of your letter No. Govt./1, dated the 13th August 1929 and note that you now wish to drop the proposal for the differentiation between the two classes of fuel oil as suggested by the Bombay Chamber of Commerce.—Yours, etc.,

D. B. MEEK,
Director-General.

Endorsement No. 7558, *dated* 17-8-29.

Copy with a copy of the letter under reply is forwarded to the Secretary, the Millowners' Association, Bombay, for information with reference to the correspondence resting with this Department letter No. 3200 dated the 28th March 1929.

D. M. MEEK,
Director General.

Copy of a letter No. Govt./1 dated the 13th August 1929, from the Burmah-Shell Oil Storage and Distributing Co., of India, Ltd., 6, Lyons Range, Calcutta, to the Director-General of Commercial Intelligence and Statistics, Calcutta :—

Assessment of Fuel Oil to Customs Duty.

We are in receipt of your letter No. 7292 of 10th instant. We regret that the final paragraph of your letter of 3rd instant was not dealt with in ours of 7th instant. We now confirm that we now wish to drop the previous proposal for the differentiation between the two classes of oil which was made by the Bombay Chamber of Commerce.

APPENDIX 23.

IMPORT DUTY ON JACQUARD LINEN THREAD.

R. Dis. No. 438-Cus. 1/28.

FINANCE DEPARTMENT (CENTRAL REVENUES),
NEW DELHI, *30th March* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJET :—*Mill stores—Heald cord—Jacquard linen thread—Importation of in bulk—Assessment. Your letter No.* 2009/188 *of* 1928, *dated the 24th November* 1928.

With reference to the letter quoted above I am directed to say that the Government of India agree with the interpretation of the law contained in Ruling No. 12 of 1926 of the Central Board of Revenue. They also regret that they do not see their way to take steps to alter the law.—I have, etc.,

V. S. SUNDARAM,
Deputy Secretary to the Government of India.

No. 711/188 of 1928.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th April* 1929.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT (CENTRAL REVENUES), NEW DELHI.

SIR,

I have the honour to acknowledge receipt of your letter No. R. Dis. No. 438-Cus. 1/28, dated the 30th March 1929, wherein Government express their inability to amend the interpretation of the law contained in Ruling No. 12 of 1926.

It is a matter of genuine regret for the Committee of the Association that the Government do not see their way to take steps to alter the law.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 24.

IMPORTATION OF DEXTRINE INTO INDIA.

No. 2028/198 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *8th October* 1929.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, SIMLA.

SIR,

I am directed by the Committee of the Association to address you on the question of permitting the import of Gum Tragon and Dextrine free of duty.

Some time ago, it was brought to the notice of the Association that a duty of 15 per cent. is levied by the Customs authorities on the imports by sea of Gum Tragon and Dextrine into India.

The Committee of the Association desire to call the attention of the Government of India to the inequity of the incidence of the duty on Gum Tragon and Dextrine, and to state that they should, in the opinion of the Committee of the Association, be also classed under the head of " Starch and Farina," which, at present, enter India free of duty and from which Gum Tragon and Dextrine do not differ in the use to which they are put. As regards their use, it may be stated that they are employed on a large scale for sizing purposes in the cotton textile industry and to a very negligible extent in other industries.

I am requested by my Committee to add that, as neither Gum Tragon nor Dextrine are manufactured in India, the removal of the duty on these articles will not place them in the home market at a price cheaper than any home product, nor will the removal of the duty offend against the rule that there shall be no discrimination between industry and industry before any article can be admitted free of duty, inasmuch as, as stated above, both Gum Tragon and Dextrine are almost entirely used by cotton mills as ingredients in sizing mixtures.

The Association would, in this connection, like to invite a reference to para 11 of the Resolution dated 7th June of the Government of India, Commerce Department (Tariffs) which contains their decisions on the recommendations of the Cotton Textile Tariff Board, and to say that, as stated therein, " the Government of India are prepared in the removal of the duty on machinery and on materials of industry, to give precedence to articles used chiefly by industries which are passing through a period of depression," the Association is undoubtedly of the opinion that the circumstances of the present case are entirely such as to warrant the removal of the duty on Gum Tragon and Dextrine, so as to facilitate a larger use being made by mills in this country of these articles and to ease, to some extent, the burden under which they labour at present.

If the Government of India do not see their way to accede to the above suggestion, the Association would be grateful were they to enact that a refund of the duty collected be granted to mills directly importing the products for genuine mill consumption on their adducing satisfactory proof of the fact.

My Committee feel that, bearing in mind that the fiscal policy of the Government of India is to be directed towards the development of industries in India, it would be in the fitness of things, that they should, in this instance, agree to the removal of the duty on Gum Tragon and Dextrine as affording some indication of that measure of solicitude on their part for a struggling industry which is in urgent need of relief, however slight, being granted. —I have, etc.,

T. MALONEY,
Secretary.

No. 261-T. (20).

DEPARTMENT OF COMMERCE,
NEW DELHI, 30*th November* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Proposed exemption of " Gum Tragon " and " Dextrine " from duty.*

In reply to your letter No. 2028/198, dated the 8th October 1929, on the above subject, I am directed to say that the Government of India are not prepared at present to extend the list of cotton mill stores exempted from import duty. They regret, therefore, that they are unable to accede to your request for the exemption of " Gum Tragon " and " Dextrine " from duty.

2. As regards the alternative suggestion for the refund of duty on these articles contained in paragraph 6 of your letter, I am to say that the views of your Association have been noted by the Government of India.—I have, etc.,

L. SEN,
Assistant Secretary to the Government of India.

APPENDIX 25.

TARIFF VALUATIONS UNDER THE INDIAN TARIFF ACT.

Note 1.—In the expression "*ad valorem*" used in these Schedules the reference is to 'real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878), unless an article has a tariff value assigned to it.

Note 2.—Tariff-valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless they are separately provided for.

SCHEDULE II—IMPORT TARIFF.

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		1.—Food, Drink and Tobacco.			
		FISH.			
1	27	FISH, SALTED, wet or dry	Indian maund of 82 2/7 lbs. avoirdupois weight.	....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.*
2	65	FISH, excluding salted fish (*see* Serial No. 1).	....	*Ad valorem*	15 per cent.
3	66	FISHMAWS, including singally and sozille, and sharkfins.	....	*Ad valorem*	15 ,,
		FRUITS AND VEGETABLES.			
3A	27A	CURRANTS	cwt.	....	Re. 1-4.
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved not otherwise specified.	....	*Ad valorem*	15 per cent.
		Tariff values.			
		Almonds without shell	cwt.	85 0 0	15 per cent.
		Almonds kàgazi, Persian, in the shell.	,,	72 0 0	15 ,,
		Almonds in the shell, Persian ..	,,	16 0 0	15 ,,
		Cashew or cajoo kernels, not skinned.	,,	32 0 0	15 ,,
		Coconuts, Straits, Dutch East Indies and Siam.	thousand	105 0 0	15 ,,
		Coconuts, Maldives	,,	30 0 0	15 ,,
		Coconuts, other	,,	50 0 0	15 ,,
		Coconut kernel (khopra)	cwt.	17 0 0	15 ,,
		Dates, dry, in bags	,,	10 8 0	15 ,,
		Dates, wet, in bags, baskets and bundles.	,,	4 11 0	15 ,,
		Dates, wet, packed in other receptacles.	,,	11 4 0	15 ,,
		Figs, dried, Persian	,,	10 8 0	15 ,,
		Figs, dried, European	,,	18 0 0	15 ,,
		Garlic	,,	9 4 0	15 ,,
		Pistachio nuts	,,	65 0 0	15 ,,
		Raisins, red, Persian Gulf	,,	11 8 0	15 ,,
		GRAIN, PULSE AND FLOUR.			
5	68	FLOUR except sago flour	....	*Ad valorem*	15 per cent.
		Tariff value.			
		Cassava or Tapioca flour	cwt.	9 8 0	15 ,,
6	1A	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (*see* Serial Nos. 5 and 7).	....	....	Free.
7	1B	SAGO FLOUR	....	....	Free.
		LIQUORS.			
8	28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	....	Eight annas.

* The rate on the 4th April 1930 and until further notice is annas 7½.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles	Per	Tariff values.	Duty.
		1—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		LIQUORS—*contd.*			
9	29	DENATURED SPIRIT .. .. .. *Tariff value.*	....	*Ad valorem*	7½ per cent.
		Spirit from Java denatured before clearance.	Imperial gallon.	1 1 6	7½ ,,
10	30	PERFUMED SPIRITS	Imperial gallon or 6 quart bottles.	....	Rs. 36 or 15 per cent. *ad valorem*, whichever is higher.
11	31	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			
		(*a*) Entered in such a manner as to indicate that the strength is not to be tested.	,,	....	Rs. 30 or 15 per cent. *ad valorem*, whichever is higher.
		(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	....	Rs. 21-14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof or 15 per cent. *ad valorem*, whichever is higher.
12	32	ALL OTHER SORTS OF SPIRIT	Ditto.	....	Ditto.
13	33	WINES—			
		Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	....	Rs. 9.
		All other sorts of wines not containing more than 42 per cent. of proof spirit:	,,	....	Rs 4-8.
		Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit."			
		PROVISIONS AND OILMAN'S STORES.			
14	69	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (*see* Serial No. 15). *Tariff values.*	....	*Ad valorem*	15 per cent.
		Butter	lb.	1 10 0	15 ,,
		Cassava, Tapioca or Sago (whole) ..	cwt.	11 8 0	15 ,,
		China preserves in syrup	box of six large or twelve small jars.	8 8 0	15 ,,
		China preserves, dry, candied ..	lb.	0 5 0	15 ,,
		China canned fruit	case of 4 doz.	13 8 0	15 ,,
		Cocum	cwt.	7 8 0	15 ,,
		Ghi	,,	68 0 0	15 ,,
		Vegetable product	lb.	0 5 3	15 ,,
		Vermicelli, flour, from China and the Far East.	cwt.	25 0 0	15 ,,
		Vermicelli, peas, from China and the Far East.	,,	33 0 0	15 ,,
		Vermicelli, rice, from China and the Far East.	,,	20 0 0	15 ,,
		Yeast, from China and the Far East .	,,	27 0 0	15 ,,
15	48	VINEGAR, in casks	....	*Ad valorem*	2½ ,,
		SACCHARINE.			
16	34A	SACCHARINE (except in tablets) and such other substances as the Governor-General in Council may, by notification in the *Gazette of India*, declare to be of a like nature or use to saccharine.	lb.	....	Rs. 5.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		1—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		SACCHARINE—*contd.*			
17	34E	SACCHARINE TABLETS	....	*Ad valorem*	15 per cent. or Rs. 5 per pound of saccharine contents, whichever is higher.
		SPICES.			
18	70	SPICES, all sorts	....	*Ad valorem*	15 per cent.
		Tariff values.			
		Betelnuts (husked)—			
		Raw, or boiled whole, from Goa..	cwt.	18 0 0	15 per cent.
		Raw, or boiled whole, from Straits, Dutch East Indies and Siam.	,,	15 12 0	15 ,,
		Raw, whole, from Ceylon ..	,,	20 0 0	15 ,,
		Raw, split (sun-dried) from Ceylon	,,	32 0 0	15 ,,
		Boiled, split or sliced	,,	25 0 0	15 ,,
		Cardamom seed	,,	80 0 0	15 ,,
		Chillies, dry	,,	24 0 0	15 ,,
		Cloves	,,	70 0 0	15 ,,
		Cloves, exhausted	,,	12 8 0	15 ,,
		Cloves stems and heads	,,	10 0 0	15 ,,
		Cloves in seeds, narlavang	,,	20 0 0	15 ,,
		Ginger, dry	,,	37 0 0	15 ,,
		Mace	lb.	1 14 0	15 ,,
		Nutmegs	,,	0 12 0	15 ,,
		Nutmegs in shell	,,	0 7 0	15 ,,
		Pepper, black..	cwt.	85 0 0	15 ,,
		Pepper, long	,,	92 0 0	15 ,,
		Pepper, white	,,	110 0 0	15 ,,
		SUGAR.			
19	124	CONFECTIONERY	....	*Ad valorem*	30 per cent.
20	34	SUGAR, excluding confectionery (*see* Serial No. 19)—			
		(1) Sugar, crystallised or soft 23 Dutch Standard and above.	cwt.	....	Rs. 6.
		(2) Sugar, crystallised or soft inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard.	,,	....	Rs. 5-8
		(3) Sugar, below 8 Dutch Standard, and sugar-candy.	....	*Ad valorem*	25 per cent. *plus* Re. 1-8 per cwt.
		(4) Molasses	....	*Ad valorem*	25 per cent.
		Tariff values.			
		Molasses—			
		(*i*) imported in bulk by tank steamer.	cwt.	2 10 0	25 per cent.
		(*ii*) otherwise imported ..	,,	3 2 0	25 ,,
		Sugar-candy	,,	16 0 0	25 per cent. *plus* Re. 1-8 per cwt.
		TEA.			
21	71	TEA	....	*Ad valorem*	15 per cent.
		Tariff values.			
		Tea, black	lb.	0 11 0	15 per cent.
		Tea, green	,,	0 14 0	15 ,,
		OTHER FOOD AND DRINK.			
22	72	COFFEE	....	*Ad valorem*	15 per cent.
		Tariff value.			
		Coffee, other than roasted or ground .	cwt.	60 0 0	15 per cent.
23	1	HOPS	....	....	Free.
24	35	SALT, excluding Salt exempted under Serial No. 25.	Indian maund of 82 2/7 lbs. avoirdupois weight.	....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.*
25	2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in	....	....	Free.

* The rate of excise duty on the 4th April 1930 and until further notice is Re. 1-4-0.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		I—Food, Drink and Tobacco—*concld.*		Rs. a. p.	
		OTHER FOOD AND DRINK—*contd.*			
		any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces. (For the general duty on salt, *see* Serial No. 24.)			
26	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	....	*Ad valorem*	15 per cent.
		TOBACCO.			
27	37	CIGARS	....	*Ad valorem*	75 per cent.
28	37A	CIGARETTES OF VALUE—			
		(*a*) not exceeding Rs. 10-8 per thousand.	thousand	....	Rs. 7.
		(*b*) exceeding Rs. 10-8 per thousand ..	,,	....	Rs. 10-8.
		Note.—For the purposes of this item, 'value' means real value as defined in Section 30 of the Sea Customs Act, 1878, provided that the amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions of clause (*a*) of the said section shall be Rs. 7 per thousand.			
29	36	TOBACCO, unmanufactured	lb.	....	Rs. 1-8.
30	38	All other sorts of Tobacco manufactured..	,,	....	Rs. 2-4.
		II—Raw Materials and Produce and Articles Mainly Unmanufactured.			
		COAL, COKE AND PATENT FUEL.			
31	39	COAL, COKE AND PATENT FUEL	ton.	....	Eight annas.
		DYES AND COLOURS.			
31A	2A	BARKS for tanning	....	....	Free.
		GUMS, RESINS AND LAC.			
32	10B	STICK OR SEED LAC	....	....	Free.
33	74	GUMS, RESINS AND LAC, all sorts, not otherwise specified (*see* Serial No. 32).	....	*Ad valorem*	15 per cent.
		Tariff values.			
		Gambier, block and cube	cwt.	19 0 0	15 per cent.
		Gambier in flakes or circular pieces ..	,,	50 0 0	15 ,,
		Gum Ammoniac	,,	35 0 0	15 ,,
		Gum Arabic, other than ground ..	,,	27 0 0	15 ,,
		Gum Benjamin, ras	,,	35 0 0	15 ,,
		Gum Benjamin, cowrie	,,	60 0 0	15 ,,
		Gum Bysabol (coarse myrrh) ..	,,	29 0 0	15 ,,
		Gum Dammer (or Copal)	,,	36 0 0	15 ,,
		Gum Olibanum or frankincense ..	,,	11 0 0	15 ,,
		Gum Persian (false)	,,	13 0 0	15 ,,
		Myrrh	,,	29 0 0	15 ,,
		Rosin	,,	16 0 0	15 ,,
		HIDES AND SKINS, RAW.			
34	3	HIDES AND SKINS, raw or salted	....	....	Free

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		II—Raw Materials and Produce and Articles mainly unmanufactured—*contd.*		Rs. a. p.	
		METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
35	58	IRON OR STEEL, old	....	*Ad valorem*	10 per cent.
		Tariff value. Iron or Steel, old	cwt.	1 12 0	10 per cent.
36	4	METALLIC ORES, all sorts except ochres and other pigment ores.	....	....	Free.
		OILS.			
37	40	KEROSENE; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	....	Two annas and three pies.
38	40A	MOTOR SPIRIT	Imperial gallon.	....	Six annas.
39	41	MINERAL OIL— (1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre;	ton.	....	Rs. 10.
		(2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication;	Imperial gallon.	....	One anna and four pies.
		(3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	....	*Ad valorem*	7½ per cent.
		Tariff value. Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes, if imported in bulk.	ton.	45 0 0	7½ per cent.
40	75	All sorts of animal, essential, mineral, and vegetable non-essential oils not otherwise specified (*see* Serial Nos. 37, 38 and 39).	....	*Ad valorem*	15 per cent.
		Tariff values. Cassia oil	lb.	2 8 0	15 per cent.
		Citronella oil from Ceylon, Straits, China, Japan and the Far East.	"	1 12 0	15 "
		Coconut oil	cwt.	26 0 0	15 "
		Kajiputty oil	lb.	1 12 0	15 "
		Linseed oil, raw or boiled	Imperial gallon.	3 0 0	15 "
		Peppermint oil from Ceylon, Straits, China, Japan and the Far East.	lb.	6 0 0	15 "
		SEEDS.			
41	6	OIL-SEEDS, imported into British India by sea from the territories of any Prince or Chief in India.	....	....	Free.
42	76	SEEDS, all sorts not otherwise specified ..	....	*Ad valorem*	15 per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		I.—Raw Materials and Produce and Articles Mainly Unmanufactured—*contd.*		Rs. a. p.	
		TALLOW, STEARINE AND WAX.			
43	6A	TALLOW	....	....	Free.
44	77	All sorts of stearine, wax, grease and animal fat not otherwise specified.	....	*Ad valorem*	15 per cent.
		Tariff values.			
		Mineral grease	lb.	0 2 6	15 per cent.
		Vegetable wax	cwt.	55 0 0	15 ,,
		TEXTILE MATERIALS.			
45	7	COTTON, raw	....	....	Free.
46	78	TEXTILE MATERIALS, the following :—			
		Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.	....	*Ad valorem*	15 per cent.
		Tariff values.			
		Coir fibre	cwt.	6 0 0	15 per cent.
		Hemp, raw	,,	30 0 0	15 ,,
		Silk, raw—			
		(*a*) Bokhara	lb.	12 0 0	15 ,,
		(*b*) Chinese—			
		Mathow	,,	4 12 0	15 ,,
		Panjam	,,	3 0 0	15 ,,
		White Shanghai, Thonkoon or Duppion.	,,	4 0 0	15 ,,
		White Shanghai, other kinds.	,,	6 0 0	15 ,,
		White other kinds ..	,,	6 8 0	15 ,,
		Yellow Shanghai	,,	5 2 0	15 ,,
		Yellow other kinds ..	,,	5 8 0	15 ,,
		(*c*) Persian	,,	8 0 0	15 ,,
		(*d*) Siam	,,	5 12 0	15 ,,
47	8	WOOL, raw, and WOOL-TOPS	....	....	Free.
		WOOD AND TIMBER.			
48	49	FIREWOOD	....	*Ad valorem*	2½ per cent.
49	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	....	*Ad valorem*	15 per cent.
		MISCELLANEOUS.			
50	80	CANES AND RATTANS	....	*Ad valorem*	15 per cent.
		Tariff values.			
		Canes—			
		Malacca	100 pieces.	30 0 0	15 per cent.
		Chimity	,,	13 0 0	15 ,,
		Tries	,,	8 0 0	15 ,,
		Root Moonah	,,	30 0 0	15 ,,
		Mannu	,,	18 0 0	15 ,,
		Polo, all kinds	,,	45 0 0	15 ,,
		Tohite	cwt.	18 0 0	15 ,,
		Rattans—			
		Chair	cwt.	21 8 0	15 ,,
		Basket	,,	11 8 0	15 ,,
		Outers	,,	70 0 0	15 ,,
		Inners	,,	51 0 0	15 ,,
51	81	COWRIES AND SHELLS	....	*Ad valorem*	15 per cent.
		Tariff values.			
		Cowries, bazar, common	cwt.	5 4 0	15 per cent.
		Cowries, yellow, superior quality ..	,,	8 0 0	15 ,,
		Cowries, Maldive	,,	21 0 0	15 ,,
		Cowries, Sankhli	,,	102 0 0	15 ,,
		Mother-of-Pearl, nacre	,,	23 0 0	15 ,,
		Nakhla	,,	117 0 0	15 ,,
		Tortoise-shell	lb.	8 8 0	15 ,,
		Tortoise-shell, nakh	,,	2 0 0	15 ,,

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		II.—Raw Materials and Produce and Articles mainly Unmanufactured—*concld.*		Rs. a. p.	
		MISCELLANEOUS—*contd.*			
52	82	IVORY, unmanufactured	....	*Ad valorem*	15 per cent.
		Tariff values.			
		Elephants' grinders	cwt.	300 0 0	15 per cent.
		Elephants' tusks (other than hollows, centres, and points), each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over.	,,	835 0 0	15 ,,
		Elephants' tusks (other than hollows, centres, and points), not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres, and points each weighing less than 10 lb.	,,	625 0 0	15 ,,
		Elephants' tusks each less than 10 lb. (other than hollows, centres, and points).	,,	350 0 0	15 ,,
		Sea-cow or moye teeth, each not less than 4 lb.	,,	275 0 0	15 ,,
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	220 0 0	15 ,,
		Sea-cow or moye teeth, each less than 3 lb.	,,	130 0 0	15 ,,
53	9	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbo lime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.	....	....	Free.
54	5	PRECIOUS STONES, unset and imported uncut, and Pearls, unset.	....	....	Free.
55	83	PRECIOUS STONES, unset and imported cut (*see* Serial No. 54).	....	*Ad valorem*	15 per cent.
56	10	PULP OF WOOD, RAGS and other paper-making materials.	....	....	Free.
57	10A	RUBBER STUMPS, RUBBER SEEDS AND RAW RUBBER.	....	....	Free.
58	84	ALL OTHER RAW MATERIALS AND PRODUCE and articles mainly unmanufactured, not otherwise specified.*	....	*Ad valorem*	15 per cent.
		III.—Articles Wholly or Mainly Manufactured.			
		APPAREL.			
59	85	APPAREL, including drapery, boots and shoes, and military and other uniforms accoutrements, but excluding uniforms and accoutrements exempted from duty under Serial No. 60 and articles made of gold or silver thread, and articles made of silk or silk mixtures.	....	*Ad valorem*	15 per cent.
60	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	..	....	Free.

* Under Government of India, Notification No. 4317, dated the 2nd July 1921, unmanufactured Mica is exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p	
		ARMS, AMMUNITION AND MILITARY STORES.			
61	42	Subject to the exemptions specified in Serial No. 64—			Rs. a.
		(1) Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified (*see* Serial Nos. 65 and 165).	each	....	15 0
		(2) Barrels for the same, whether single or double.	,,	....	15 0
		(3) Main springs and magazine springs for firearms, including gas guns, gas rifles and gas pistols.	,,	....	5 0
		(4) Gun stocks and breech blocks ..	,,	....	3 0
		(5) Revolver-cylinders, for each cartridge they will carry.	,,	....	2 0
		(6) Actions (including skeleton and waster) breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	,,	....	1 0
					or 30 per cent. *ad valorem* whichever is higher.
		(7) Machines for making, loading, or closing cartridges for rifled arms.	....	*Ad valorem*	30 per cent.
		(8) Machines for capping cartridges for rifled arms.	....	*Ad valorem*	30 per cent.
62	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	....	*Ad valorem*	30 per cent.
63	126	Subject to the exemptions specified in Serial No. 64 all articles other than those specified in Serial Nos. 61, 65 and 165 which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns which are dutiable as hardware under Serial No. 84), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	....	*Ad valorem*	30 per cent.
64	12	The following Arms, Ammunition and Military Stores :—	....	....	Free.
		(*a*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform.			
		(*b*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the			

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs a. p.	
		III—Articles Wholly or Mainly Manufactured——*contd.*			
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		officer commanding the station or district in which such officer is serving or, in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.			
		(*c*) Swords for presentation as army or volunteer prizes.			
		(*d*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903.			
		(*e*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			
65	85A	ORNAMENTAL ARMS of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and *dahs* intended exclusively for domestic, agricultural and industrial purposes.	....	*Ad valorem*	15 per cent
66	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts including detonators and blasting fuse.	....	*Ad valorem*	15 per cent.
		CHEMICALS, DRUGS AND MEDICINES.			
67	13	ANTI-PLAGUE SERUM	....	....	Free.
68	13A	BLEACHING PASTE & BLEACHING POWDER.	....	....	Free.
69	50	COPPERAS, green	....	*Ad valorem*	2½ per cent.
		Tariff Value—			
		Copperas, green, if imported in bulk..	cwt.	4 0 0	2½ per cent.
70	43	OPIUM and its alkaloids and their derivatives.	seer of 80 tolas.	....	Rs. 24 or 15 per cent. *ad valorem*, whichever is higher.
71	14	CINCHONA BARK and the alkaloids extracted therefrom including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark.	....	....	Free.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
72	14A	MAGNESIUM CHLORIDE	....	....	Free.
73	14B	SULPHUR	....	....	Free.
74	88	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.*	....	*Ad valorem*	15 per cent.
		TARIFF VALUES—			
		Alkali, Indian (sajji-khar)	cwt.	3 8 0	15 per cent.
		Alum (lump)	,,	6 4 0	15 ,,
		Ammonia gas, anhydrous	lb.	0 10 0	15 ,,
		Ammonium carbonate or bicarbonate .	cwt.	25 0 0	15 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline ..	,,	16 0 0	15 ,,
		Salammoniac, sublimed	,,	25 0 0	15 ,,
		Other sorts, including compressed..	,,	17 8 0	15 ,,
		Arsenic (China mansil)	,,	80 0 0	15 ,,
		Calcium carbide..	,,	16 0 0	15 ,,
		Calcium chloride	,,	4 4 0	15 ,,
		Carbonic acid gas	lb.	0 3 0	15 ,,
		Chlorine	,,	0 4 6	15 ,,
		Copper sulphate	cwt.	20 0 0	15 ,,
		Epsom salt	,,	3 4 0	15 ,,
		Peppermint crystals	oz.	0 15 0	15 ,,
		Potassium bichromate	cwt.	28 0 0	15 ,,
		Soda ash including calcined natural soda and manufactured sesqui-carbonates.	,,	6 0 0	15 ,,
		Soda, caustic, flake	,,	14 0 0	15 ,,
		Soda, caustic, powdered	,,	14 8 0	15 ,,
		Soda, caustic, solid	,,	10 8 0	15 ,,
		Soda crystals	,,	7 0 0	15 ,,
		Sodium bicarbonate	,,	7 12 0	15 ,,
		Sodium bichromate	,,	23 0 0	15 ,,
		Sodium silicate (in liquid form) ..	,,	8 0 0	15 ,,
		Sodium sulphide	,,	8 0 0	15 ,,
		Trona or natural soda uncalcined ..	,,	3 8 0	15 ,,
		Asafœtida (hing)	,,	100 0 0	15 ,,
		Asafœtida, coarse (hingra)	,,	30 0 0	15 ,,
		Bànslochan (bamboo camphor) ..	lb.	1 2 0	15 ,,
		Calumba root	cwt.	13 4 0	15 ,,
		Camphor, refined, other than powder..	lb.	1 14 0	15 ,,
		Camphor, powder, other than synthetic	,,	1 10 0	15 ,,
		Camphor, synthetic, tablets and slabs.	,,	1 13 0	15 ,,
		Camphor, synthetic, powder	,,	1 6 0	15 ,,
		Cassia lignea	cwt.	16 0 0	15 ,,
		China root (Chobchini) rough ..	,,	19 0 0	15 ,,
		China root (Chobchini) scraped ..	,,	23 0 0	15 ,,
		Gubebs	,,	65 0 0	15 ,,
		Galangal, China	,,	16 8 0	15 ,,
		Salep	,,	245 0 0	15 ,,
		Storax, liquid (rose mellos or salaras)..	,,	30 0 0	15 ,,
		CONVEYANCES.			
75	142	COAL-TUBS, TIPPING WAGONS and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel—			
		(*a*) if of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(*b*) if not of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.

* Under Government of India, Finance Department (Central Revenues) Notification No. 4, dated the 6th February 1930. Calcium acetate is exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		CONVEYANCES—*contd.*			
76	87	CONVEYANCES not specified in Serial No. 75, namely, tramcars, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrikshas, bath-chairs, perambulators, trucks, wheelbarrows, bicycles, tricycles and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, motor cycles or motor scooters (*see* Serial No. 77).	....	*Ad valorem*	15 per cent.
77	42A	MOTOR CARS, MOTOR CYCLES, AND MOTOR SCOOTERS, AND ARTICLES (other than rubber tyres and tubes) adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in Serial No. 76 shall be dutiable at the rate of duty specified for such articles.	....	*Ad valorem*	20 per cent.
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
78	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, hay presses, potato diggers, latex spouts, spraying machines, powder-blowers, white-ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders and rakes; also agricultural tractors; also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.	....	....	Free.
79	129	ARTICLES PLATED WITH GOLD AND SILVER excluding surgical instruments.*	....	*Ad valorem*	30 per cent.
80	128	CLOCKS AND WATCHES and parts thereof..	....	*Ad valorem*	30 per cent.
81	89	CUTLERY, excluding plated cutlery (*see* Serial No. 79).	....	*Ad valorem*	15 per cent.
82	16	The following DAIRY AND POULTRY FARMING APPLIANCES, namely, cream separators, milking machines, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators;	....	....	Free.

* Under Government of India, Finance Department (Central Revenues) Notification No. 18, dated the 30th March 1929, articles of imitation jewellery (including buttons and other fasteners), which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1.5 per cent., are liable to duty at 15 per cent. *ad valorem*.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
		also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy and poultry farming purposes.			
82A	90B	DOMESTIC REFRIGERATORS	....	*Ad valorem*	15 per cent.
83	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.	....	*Ad valorem*	15 per cent
84	90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	....	*Ad valorem*	15 per cent.
		Tariff Value— Crown corks	gross	0 11 0	15 per cent.
85	17	INSTRUMENTS, APPARATUS AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	....	....	Free.
86	130	MUSICAL INSTRUMENTS and parts thereof..	..	*Ad valorem*	30 per cent.
87	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by, or under the orders of, a Railway Administration.	....	*Ad valorem*	10 per cent.
88	18	WATER-LIFTS, SUGAR-MILLS, SUGAR CENTRIFUGES, SUGAR PUG-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power, and pans for boiling sugar-cane juice.	....	....	Free.
89	91	All other sorts of implements, instruments, apparatus and appliances (including plated surgical instruments) and parts thereof, not otherwise specified.*	....	*Ad valorem*	15 per cent.

* Under Government of India, Finance Department (Central Revenues) Notification No. 11, dated the 5th April 1930, (*a*) apparatus designed solely for the reception of broadcast wireless and such component parts of apparatus for wireless telegraphy or telephony as can be used as parts of apparatus for the reception of broadcast wireless, are liable to duty at 12½ per cent. *ad valorem*; and (*b*) other apparatus for wireless, telegraphy or telephony and other component parts thereof are liable to duty at 2½ per cent. *ad valorem*: provided that nothing shall be deemed to be a component part of apparatus for wireless telegraphy or telephony for the purpose of this notification unless it is essential for the working of such apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purpose.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		DYES AND COLOURS.			
90	14C	DYES derived from coal-tar and coal-tar derivatives used in any dyeing process.	....	....	Free.
91	92	DYEING AND TANNING SUBSTANCES, all sorts not otherwise specified and paints and colours and painters' materials, all sorts.	....	*Ad valorem*	15 per cent.
		Tariff Value.			
		Cochineal	lb.	2 4 0	15 per cent.
		Gallnuts, Persian	cwt.	36 0 0	15 ,,
		Gamboge	lb.	2 3 0	15 ,,
		Turmeric	cwt.	25 0 0	15 ,,
		Vermilion, Canton	box of 90 bundles.	260 0 0	15 ,,
		FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.			
92	93	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.	....	*Ad valorem*	15 per cent.
		GLASSWARE AND EARTHENWARE.			
93	94	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts except glass bangles and beads and false pearls (*see* Serial No. 129A).	....	*Ad valorem*	15 per cent.
		Tariff Value.			
		Aerated water bottles, empty—			
		Codd's pattern—			
		Under 10 ozs.	gross	28 0 0	15 per cent.
		10 ozs.	,,	29 0 0	15 ,,
		Over 10 ozs.	,,	32 0 0	15 ,,
		Crown cork pattern—			
		7 ozs. and under	,,	17 0 0	15 ,,
		Over 7 ozs. up to and including 10 ozs.	,,	19 0 0	15 ,,
*		Over 10 ozs.	,,	22 0 0	15 ,,
		HIDES AND SKINS AND LEATHER.			
95	95	HIDES AND SKINS not otherwise specified, Leather and Leather Manufactures, all sorts, not otherwise specified.	....	*Ad valorem*	15 per cent.
		MACHINERY.			
96	18A	MACHINERY, namely, such of the following articles as are not otherwise specified:— (1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts; (2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; (3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts	....	....	Free.

* There is no entry bearing Serial No. 94.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose; (4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton; (5) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof. *Note.*—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
97	18B	The following TEXTILE MACHINERY AND APPARATUS by whatever power operated, namely, healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; Jacquard harness linen cords; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions; temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.	....	....	Free
98	18C	PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electrotype blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process	....	....	Free.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		blocks, roller moulds, roller frames and stocks, roller composition, lithographic nap rollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses ruling machines, ruling pen-making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for type-casting, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines and clarified liquid glue, but excluding ink and paper.			
99	18D	COMPONENT PARTS OF MACHINERY, as defined in Serial Nos. 96, 97 and 98, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	....	....	Free.
99A	43A	COTTON, HAIR AND CANVAS PLY BELTING for machinery.	....	*Ad valorem*	5 per cent.
99B	43B	RUBBER-INSULATED COPPER WIRES AND CABLES, no core of which, other than one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.	....	*Ad valorem*	5 per cent.
100	96	MACHINERY AND COMPONENT PARTS THEREOF, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	....	*Ad valorem*	15 per cent.
		METALS, IRON AND STEEL.			
101*a*	60	IRON ALLOYS	....	*Ad valorem*	10 per cent.
101*b*	143	IRON ANGLE, channel and tee— (*a*) fabricated, all qualities— (*i*) of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(*ii*) not of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		IRON ANGLE—*contd.*			
		(*b*) not fabricated, kinds other than galvanized, tinned or lead-coated and other than Crown or superior qualities—			
		(*i*) of British manufacture ..	ton	....	Rs. 19
		(*ii*) not of British manufacture ..	,,	....	Rs. 30.
101*c*	60	IRON ANGLE, channel and tee not otherwise specified (*see* Serial No. 101*b*).	....	*Ad valorem*	10 per cent.
		Tariff Values.			
		Angle, channel and tee—			
		Crown and superior qualities, not fabricated.	ton	200 0 0	10 per cent.
		Other kinds, not fabricated, if galvanized, tinned, or lead-coated.	,,	200 0 0	10 ,,
101*d*	144	IRON, common bar not galvanized, tinned or lead-coated if not of any shape and dimension specified in clause (*a*) or clause (*c*) of Serial No. 102*c*—			
		(*i*) of British manufacture	ton	....	Rs. 26.
		(*ii*) not of British manufacture ..	,,	....	Rs. 37.
101*e*	60	IRON BAR AND ROD not otherwise specified (*see* Serial No. 101*d*).	....	*Ad valorem*	10 per cent.
		Tariff Values—			
		Bar and rod—			
		Qualities superior to Grade A of the British Engineering Standard Association.	ton	350 0 0	10 per cent.
		Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness.	,,	190 0 0	10 ,,
		½ inch and under in diameter or thickness.	,,	220 0 0	10 ,,
		Common, if galvanized, tinned, or lead-coated.	,,	200 0 0	10 ,,
101*f*	60	IRON, pig	....	*Ad valorem*	10 ,,
		Tariff Value—			
		Iron, pig	ton	73 0 0	10 ,,
101*g*	60	IRON RICE BOWLS	....	*Ad valorem*	10 ,,
		Tariff Value—			
		Iron rice bowls	cwt.	19 0 0	10 ,,
102*a*	62	STEEL, angle and tee if galvanized, tinned or lead-coated.	....	*Ad valorem*	10 ,,
		Tariff Value—			
		Angle and tee, if galvanized, tinned or lead-coated, not fabricated.	ton	205 0 0	10 ,,
102*b*	151	STEEL, angle and tee, not otherwise specified (*see* Serial No. 102*a*) and beam, channel, zed, trough, and piling—			
		(*a*) fabricated—			
		(*i*) of British manufacture ..	,,	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(*ii*) not of British manufacture ..	,,	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		STEEL angle and tee, &c.—*contd.*			
		(*b*) not fabricated—			
		(*i*) of British manufacture ..	ton	....	Rs. 19.
		(*ii*) not of British manufacture ..	„	....	Rs. 30.
102*c*	62	STEEL, BAR AND ROD, the following kinds— (*a*) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under ½ inch; (*b*) all shapes and sizes, if— (*i*) of alloy, crucible, shear, blister or tub steel, or (*ii*) galvanized or coated with other metals, or (*iii*) planished or polished, including bright steel shafting; (*c*) other qualities, if of any of the following shapes and sizes— (*i*) rounds not over 7/16 inch diameter, (*ii*) squares not over 7/16 inch side, (*iii*) flats, if under 1 inch wide and not over ⅛ inch thick, (*iv*) flats not under 8 inches wide and not over ½ inch thick, (*v*) ovals, if the dimension of the major axis is not less than twice that of the minor axis, (*vi*) all other shapes, any size.	....	*Ad valorem*	10 per cent.
		Tariff Values—			
		Bar and rod—			
		Galvanized or coated with other metals, all shapes and sizes.	ton	205 0 0	10 per cent.
		Planished or polished, including bright steel shafting, all shapes and sizes.	„	215 0 0	10 „
102*d*	152	STEEL, BAR AND ROD, not otherwise specified (*see* Serial No. 102*c*)—			
		(*i*) of British manufacture	ton	....	Rs. 26.
		(*ii*) not of British manufacture ..	„	....	Rs. 37.
102*e*	62	STEEL (other than bars), alloys, crucible, shear, blister and tub.	....	*Ad valorem*	10 per cent.
102*f*	62	STEEL (other than bars) made for springs and cutting tools by any process.	....	*Ad valorem*	10 per cent.
102*g*	62	STEEL, ingots, blooms and billets, and slabs of a thickness of 1½ inches or more.	....	*Ad valorem*	10 per cent.
102*h*	153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (*see* Serial No. 84) or any of the articles specified in Serial Nos. 76, 96, 99 or 159—			
		(*i*) of British manufacture	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(*ii*) not of British manufacture ..	„	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
102*i*	154	STEEL, tinplates and tinned sheets, including tin taggers and cuttings of such plates, sheets or taggers.	ton	....	Rs. 48.
103*a*	61	IRON OR STEEL anchors and cables ..	....	*Ad valorem*	10 per cent.
103*b*	145	IRON OR STEEL BOLTS AND NUTS, including hook bolts and nuts for roofing.	cwt.	....	Rs. 2.
103*c*	61	IRON OR STEEL expanded metal	....	*Ad valorem*	10 per cent.
103*d*	61	IRON OR STEEL hoops and strips	....	*Ad valorem*	10 per cent.
*					
103*f*	61	IRON OR STEEL nails, rivets and washers, all sorts.	....	*Ad valorem*	10 per cent.
		Tariff Values—			
		Nails, rivets and washers—			
		Nails, wire, including French ..	cwt.	8 8 0	10 per cent.
		Nails, rose, deck, and flat-headed ..	,,	16 8 0	10 ,,
		Nails, bullock and horse-shoe ..	,,	40 0 0	10 ,,
		Panel pins, 16 gauge and smaller ..	,,	12 0 0	10 ,,
		Rivets, boilermakers' or structural, if black.	,,	10 0 0	10 ,,
		Washers, black, structural	,,	10 0 0	10 ,,
103*g*	146	IRON OR STEEL PIPES AND TUBES AND FITTINGS THEREFOR, if riveted or otherwise built up of plates or sheets—			
		(*a*) galvanized	ton	....	Rs. 33 or 17 per cent. *ad valorem*, whichever is higher.
		(*b*) not galvanized—			
		(*i*) not under ⅛ inch thick—			
		of British manufacture ..	,,	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		not of British manufacture ..	,,	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.
		(*ii*) under ⅛ inch thick—			
		of British manufacture ..	,,	....	Rs. 39 or 17 per cent. *ad valorem*, whichever is higher.
		not of British manufacture ..	,,	....	Rs. 39 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 26 per ton.
103*h*	61	IRON OR STEEL PIPES AND TUBES; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like excluding pipes, tubes and fittings therefor otherwise specified (*see* Serial No. 103*g*).	...	*Ad valorem*	10 per cent.
103*i*	147	IRON OR STEEL PLATES OR SHEETS (including cuttings, discs and circles) not under ⅛ inch thick and not of cast iron—			
		(*a*) fabricated, all qualities—			
		(*i*) of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.

* There is no entry bearing Serial No. 103*e*.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		IRON or STEEL plates or shields—*contd*			
		(*a*) fabricated, all quality—*contd*			
		(*ii*) not of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.
		(*b*) not fabricated, chequered and ship, tank, bridge and common qualities—			
		(*i*) of British manufacture ..	ton	....	Rs. 20.
		(*ii*) not of British manufacture ..	,,	....	Rs. 36.
103	61	IRON OR STEEL PLATES AND SHEETS (including cuttings, discs and circles) not under $\frac{1}{8}$ inch thick, not otherwise specified (*see* Serial Nos. 102*h*, 102*i*, 103*g* and 103*i*), whether fabricated or not.	....	*Ad valorem*	10 per cent.
		Tariff Values—			
		Plates and sheets (including cuttings, discs and circles) not under $\frac{1}{8}$ inch thick—			
		Boiler fire-box and special qualities, not fabricated.	ton	240 0 0	10 per cent.
		Galvanized, plain, not fabricated.	,,	200 0 0	10 ,,
103*k*	61	IRON OR STEEL SHEETS (including cuttings, discs and circles) under $\frac{1}{8}$ inch thick, whether fabricated or not, if coated with metals other than tin or zinc.	..	*Ad valorem*	10 per cent.
103*l*	148	IRON OR STEEL SHEETS (including cuttings, discs and circles) under $\frac{1}{8}$ inch thick—			
		(*a*) fabricated—			
		(*i*) galvanized	ton	....	Rs. 33 or 17 per cent. *ad valorem*, whichever is higher.
		(*ii*) all other sorts not otherwise specified (*see* Serial No. 103*k*)—			
		of British manufacture.. ..	ton	....	Rs. 39 or 17 per cent. *ad valorem*, whichever is higher.
		not of British manufacture ..	ton	....	Rs. 39 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 26 per ton.
		(*b*) not fabricated—			
		(*i*) galvanized	ton	....	Rs. 30.
		(*ii*) all other sorts not otherwise specified (*see* Serial Nos. 102*i* and 103*k*)—			
		of British manufacture ..	ton	....	Rs. 35.
		not of British manufacture .	ton	....	Rs. 59.
103*m*	150	IRON OR STEEL RAILWAY TRACK MATERIAL—			
		A. Rails (including tramway rails the heads of which are not grooved)—			
		(*a*) (*i*) 30 lbs. per yard and over ..	ton	....	Rs. 13.
		(*ii*) fish-plates therefor	,,	....	Rs. 6 or 10 per cent. *ad valorem*, whichever is higher.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.* A. Rails—*contd.*			
		(*b*) under 30 lbs. per yard, and fish-plates therefor—			
		if of British manufacture ..	ton	....	Rs. 26.
		if not of British manufacture.	,,	....	Rs. 37.
		B. Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials for tramway rails the heads of which are not grooved—			
		(*i*) for rails 30 lbs. per yard and over.	ton	....	Rs. 14 or 17 per cent. *ad valorem*, whichever is higher.
		(*ii*) for rails under 30 lbs. per yard—			
		of British manufacture ..	ton	....	Rs. 29 or 17 per cent. *ad valorem*, whichever is higher.
		not of British manufacture .	ton	....	Rs. 29 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 12 per ton.
		C. Sleepers, other than cast iron, and keys and distance pieces and the like for use with such sleepers.	ton	....	Rs. 10 or 10 per cent. *ad valorem*, whichever is higher.
		D. Spikes and tie-bars—			
		of British manufacture ..	ton	....	Rs. 26.
		not of British manufacture .	,,	....	Rs. 37.
103*n*	61	IRON OR STEEL RAILWAY TRACK MATERIAL not otherwise specified (*see* Serial Nos. 103*m* and 117) including bearing plates, cast iron sleepers and fastenings therefor other than tie-bars and lever-boxes.	....	*Ad valorem*	10 per cent.
*					
103*p*	61	IRON OR STEEL TRAMWAY TRACK MATERIAL, not otherwise specified (*see* Serial No. 103*m*), including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	....	*Ad valorem*	10 per cent.
103*q*	61	IRON OR STEEL WIRE including fencing-wire and wire-rope, but excluding wire-netting.	....	*Ad valorem*	10 per cent.
*					
103*s*	61	IRON OR STEEL (other than bar or rod) specially designed for the reinforcement of concrete.	....	*Ad valorem*	10 per cent.
103*t*	149A	IRON OR STEEL, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India:	ton	....	Rs. 23 or 10 per cent *ad valorem*, whichever is higher.
		Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.			

* There are no entries bearing Serial Nos. 1030 and 103*r*.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*concld.*			
104	97	ALL SORTS OF IRON AND STEEL AND MANUFACTURES THEREOF, not otherwise specified.	..	*Ad valorem*	15 per cent.
		Tariff Values—			
		Iron and Steel cans or drums—			
		When imported containing kerosene and motor spirit, namely :—			
		Cans, tinned, of four gallons capacity.	can	0 8 0	15 per cent.
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps	can or drum	1 8 0	15 ,,
		(*b*) ordinary	,,	0 6 0	15 ,,
		Drums of four gallons capacity—			
		(*a*) with faucet caps	drum	2 3 0	15 ,,
		(*b*) ordinary	,,	1 8 0	15 ,,
		METALS, OTHER THAN IRON AND STEEL.			
105	19	CURRENT coin of the Government of India	..	..	Free.
106	20	GOLD bullion and coin and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.	..	..	Free.
107	131	GOLD PLATE, gold thread and wire, gold leaf and gold manufactures, all sorts not otherwise specified.	..	*Ad valorem*	30 per cent.
107-A	43BB	SILVER bullion and coin, not otherwise specified, and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	ounce	..	Four annas.
108	43BBB	SILVER PLATE, silver thread and wire, (including so called gold thread and wire mainly made of silver), silver leaf and silver manufactures, all sorts not otherwise specified.	..	*Ad valorem*	38 per cent.
109	39A	Tin, block	ton	..	Rs. 250.
110	20A	ZINC, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes ; and broken zinc.	..	..	Free.
111	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, AND MANUFACTURES THEREOF, not otherwise specified.	..	*Ad valorem*	15 per cent.
		Tariff Values—			
		Aluminium circles	lb.	0 11 0	15 per cent.
		Aluminium sheets, plain	,,	0 10 3	15 ,,
		Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot, and braziers, and plates.	cwt.	48 0 0	15 ,,
		Brass, patent or yellow metal (including gun metal) ingots.	,,	36 0 0	15 ,,
		Brass, patent or yellow metal (including gun Metal), old.	,,	28 0 0	15 ,,
		Copper, braziers, sheets, plates and sheathing.	,,	58 0 0	15 ,,
		Copper, old	,,	36 0 0	15 ,,
		Copper, pigs, tiles, ingots, cakes, bricks, and slabs.	,,	55 0 0	15 ,,
		Copper, China, white, copperware ..	lb.	3 0 0	15 ,,
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	1 8 0	15 ,,
		Copper, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	,,	1 8 0	15 ,,
		Lead, pig	cwt.	18 0 0	15 ,,
		Quicksilver	lb.	4 0 0	15 ,,

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		PAPER, PASTEBOARD, AND STATIONERY.			
112	99	PAPER AND ARTICLES made of paper and papier mache, pasteboard, millboard, and cardboard, all sorts, and stationery, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post and postage stamps whether used or unused and paper money and paper and stationery otherwise specified.	..	*Ad valorem*	15 per cent.
		Tariff Values—			
		Old newspapers in bales and bags ..	cwt.	4 12 0	15 per cent.
		Printing paper (excluding chrome, marble, flint, poster and stereo) in which the mechanical wood pulp amounts to not less than 65 per cent. of the fibre content, glazed or unglazed, white or grey.	lb.	0 2 0	15 ,,
		Packing and wrapping paper—			
		Machine-glazed pressings	,,	0 2 3	15 ,,
		Manilla, machine-glazed or unglazed, and sulphite envelope.	,,	0 2 6	15 ,,
		Kraft and imitation kraft	,,	0 2 6	15 ,,
		Straw boards	cwt.	6 4 0	15 ,,
113	155	PRINTING PAPER (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 65 per cent. of the fibre content.	lb.	..	One anna.
114	156	WRITING PAPER—			
		(*a*) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof.	lb.	..	One anna or 15 per cent. *ad valorem*, whichever is higher.
		(*b*) All other sorts	lb.	..	One anna.
115	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	..	..	Free.
116	21A	POSTAGE STAMPS, whether used or unused	..	..	Free.
116-A	21B	PAPER MONEY	..	..	Free.
		RAILWAY PLANT AND ROLLING-STOCK.			
117	63	RAILWAY MATERIALS for permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and fastenings therefor; bearing plates, fish bolts and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turntables, weighbridges, carriages, wagons, traversers, rail removers, scooters, trollies trucks, switches, crossings and the like materials made of alloy steel; also cranes, water-cranes and water-tanks when imported by or under the orders of a railway administration:	..	*Ad valorem*	10 per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		RAILWAY PLANT AND ROLLING-STOCK—*contd.*			
		Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein:			
		Provided also that articles of machinery as defined in Serial No. 96 or No. 99 shall not be deemed to be included hereunder.			
118	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in Serial No. 117, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose:	..	*Ad valorem*	10 per cent.
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
		YARNS AND TEXTILE FABRICS.			
119	43C	Artificial silk yarn and thread	..	*Ad valorem*	7½ per cent.
120	156A	COTTON PIECEGOODS (other than fents of not more than nine yards in length)—			
		(*a*) plain grey, *i.e.*, not bleached or dyed in the piece, if imported in pieces which either are without woven headings or contain any length of more than nine yards which is not divided by transverse woven headings—			
		(*i*) of British manufacture ..	..	*Ad valorem*	15 per cent. or 3½ annas per pound whichever is higher.
		(*ii*) not of British manufacture .	..	*Ad valorem*	20 per cent. or 3½ annas per pound whichever is higher.
		(*b*) Others—			
		(*i*) of British manufacture ..	..	*Ad valorem*	15 per cent.
		(*ii*) not of British manufacture .	..	*Ad valorem*	20 per cent.
121	44	COTTON TWIST AND YARN, and cotton sewing or darning thread. ..	..	*Ad valorem*	5 per cent. or 1½ annas per lb., whichever is higher.
122	22	SECOND-HAND OR USED GUNNY BAG OR CLOTH made of jute.	..	..	Free.
122-A	45B	YARN (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	..	*Ad valorem*	5 per cent.
123	100	YARNS AND TEXTILE FABRICS, that is to say:—	..	*Ad valorem*	15 per cent.
		Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.			

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		Flax, twist and yarn, and manufactures of flax. Haberdashery and millinery, excluding articles made of silk and silk mixtures. Hemp manufactures. Hosiery, excluding articles made of silk. Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags or cloth. Silk yarn, noils and warps and silk thread. Woollen yarn, knitting wool, and other manufactures of wool, including felt. All other sorts of yarns and textile fabrics, not otherwise specified.			
124	100A	SILK GOODS USED OR REQUIRED FOR MEDICAL PURPOSES, namely:—silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, suspensory bandages, silk abdominal belts, silkweb catheter tubes, and oiled silk.	..	*Ad valorem*	15 per cent.
125	45A	SILK MIXTURES, that is to say: — (*a*) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both is silk; (*b*) fabrics not being silk on which silk is super-imposed such as embroidered fabrics; (*c*) articles made from such fabrics and not otherwise specified (*see* Serial No. 124). *N.B.*—For tariff values under this item *see* those marked with an asterisk (*) under Serial No. 126 below.	..	*Ad valorem*	20 per cent.
126	134	SILK PIECEGOODS, and other manufactures of silk not otherwise specified (*see* Serial Nos. 124 and 125). *Tariff Values*— Silk piece-goods (white or coloured, plain or figured, all lengths and all widths) from Japan and China (including Hongkong)— *Japan*— Paj, all kinds, including Habutai, Thama, Junken, and Nankin, and including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), embossed and pine-apples but excluding all kinds of Shioji or Shin Paj. Satins, Taffetas, and Kohakus, all kinds, including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), and embossed. Twill, all kinds .. .. .. Jarina (gold embroidered) .. Fugi and Boseki, all kinds .. Fancies, printed and woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), including Georgettes, crepes,	.. lb. ,, ,, ,, ,,	*Ad valorem* 17 4 0 20 8 0 20 0 0 22 8 0 9 4 0 23 8 0	30 per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		YARNS AND TEXTILE FABRIC —*contd.*			
		ninons, gauzes, and all kinds of Shioji or Shin Paj.			
		Spun crepe, all kinds	lb.	17 4 0	
		Silk embroideries and silk embroidered piecegoods, excluding Burmese scarves.	,,	38 0 0	
		Shawls, dhuties, handkerchiefs, hosiery, mufflers and scarves, excluding Burmese scarves.	,,	30 0 0	
		Dupettas and China Silk patkas..	,,	16 0 0	
		Burmese scarves—			
		(*a*) Paj or Habutai	,,	33 0 0	
		(*b*) Other kinds..	,,	38 0 0	
		*Cotton and silk mixed satins, embroidered.	,,	14 0 0	
		*Cotton and silk mixed satins, other kinds	,,	8 0 0	
		Cotton and silk mixed hosiery ..	,,	28 0 0	
		*Cotton and silk mixed Fugi and Boseki, all kinds.	,,	7 4 0	
		Silk Fents	,,	7 0 0	
		China (including Hongkong but excluding Canton)—			
		Honans, all kinds, and patkas ..	,,	8 0 0	
		Shantungs and Tussores, all kinds, including patkas.	,,	6 8 0	
		Corded, all kinds, excepting white cords .	,,	4 4 0	
		White cords, all kinds	,,	9 12 0	
		Crepe, gauze, and paj, all kinds.	,,	18 8 0	
		Satins and fancies, all kinds, including loongies and stripes, Taffetas and Pagris, all kinds.	,,	16 8 0	
		Fugi and Boseki, all kinds ..	,,	9 4 0	
		N.B.—The tariff values marked with an asterisk (*) are also applicable to silk mixtures under Serial No. 125 above.			
		MISCELLANEOUS.			
127	53	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	..	*Ad valorem*	2½ per cent.
128	23	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.	..	..	Free.
129	101	ART, works of, excluding those specified in Serial No. 128 and Serial No. 155.	..	*Ad valorem*	15 per cent.
129*a*	134	BANGLES, beads and false pearls	..	*Ad valorem*	30 per cent.
		Tariff valnes—			
		Celluloid bangles—			
		Celluloid, plain, flat with border and without border and grooved but excluding double border.	doz. pairs	1 2 0	30 per cent.
		Celluloid (rubber) rings excluding coils ..	,,	0 4 0	30 per cent.
		Celluloid Zigzag, all colours	,,	0 4 0	30 ,,
		GLASS BANGLES—			
		China—			
		Nimuchi and pasalal..	100 pairs	2 0 0	30 ,,
		Bracelet, Jadi and fancy, all kinds .	,,	4 0 0	30 ,,
		Raiawarakh, all kinds	,,	6 12 0	30 ,,

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS—*contd.*			
		GLASS BANGLES—*contd.*			
		Japan—			
		Reshmi or lustre, all colours—			
		Fancy (including all kinds of Vakmal or Zigzag).	doz. pairs	0 2 0	30 per cent.
		All others	,,	0 1 0	30 ,,
		Hollow or tube, all colours	,,	0 2 6	30 ,,
		Sonerikada (Golbala) containing gold in their composition.	,,	1 0 0	30 ,,
		All others	,,	0 2 9	30 ,,
130	24	BOOKS PRINTED, including covers for printed books, maps, charts, and plans, proofs, music, manuscripts, and illustrations specially made for binding in books.	..	..	Free.
131	102	BRUSHES AND BROOMS	..	*Ad valorem*	15 per cent.
132	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement (excluding Portland cement other than white Portland cement), chalk and lime, clay, pipes of earthenware, tiles, firebricks not being component parts of any article included in Serial No. 96 or No. 117 and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.	..	*Ad valorem*	15 per cent.
133	104	CANDLES	..	*Ad valorem*	15 per cent.
134	8A	CHINA CLAY	..	..	Free.
135	105	CINEMATOGRAPH FILMS	..	*Ad valorem*	15 per cent.
		Tariff value—			
		Exposed standard positive films, new or used.	foot	0 4 6	15 per cent.
136	106	CORDAGE AND ROPE AND TWINE OF VEGETABLE fibre not otherwise specified.	..	*Ad valorem*	15 per cent.
		Tariff value—			
		Coir yarn	cwt	13 0 0	15 per cent.
137	106A	FIREWORKS specially prepared as danger or distress lights for the use of ships.	..	*Ad valorem*	15 per cent.
138	135	FIREWORKS not otherwise specified (*see* Serial No. 137).	..	*Ad valorem*	30 per cent.
139	107	FURNITURE TACKLE AND APPAREL, not otherwise described, for steam-sailing, rowing and other vessels.	..	*Ad valorem*	15 per cent.
140	136	IVORY, manufactured not otherwise specified.	..	*Ad valorem*	30 per cent.
141	137	JEWELLERY AND JEWELS*..	..	*Ad valorem*	30 per cent.
141-A	24A	LIGHT SHIPS	..	..	Free.

* Under Government of India, Finance Department (Central Revenues) Notification No. 18, dated the 30th March 1929, articles of imitation jewellery, (including buttons and other fasteners), which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1.5 per cent., are liable to duty at 15 per cent. *ad valorem*.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS—*contd.*			
142	157	MATCHES—			
		(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	..	Re. 1-8.
		(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	..	Six annas.
143	158	UNDIPPED SPLINTS such as are ordinarily used for match making.	lb.	..	Four annas and six pies.
144	159	VENEERS such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	lb.	..	Six annas.
145	108	MATS AND MATTING	..	*Ad valorem*	15 per cent.
146	109	OILCAKES	..	*Ad valorem*	15 per cent.
147	110	OILCLOTH AND FLOOR CLOTH	..	*Ad valorem*	15 per cent.
148	111	PACKING—ENGINE AND BOILER—ALL SORTS, excluding packing forming a component part of any article included in Serial Nos. 96 and 117.	..	*Ad valorem*	15 per cent.
149	112	PERFUMERY, not otherwise specified ..	..	*Ad valorem*	15 per cent.
		Tariff Values—			
		Gowla, husked and unhusked ..	cwt.	70 0 0	15 per cent.
		Kapurkachri (zedoary)	,,	28 0 0	15 ,,
		Patch leaves (patchouli)	,,	28 8 0	15 ,,
		Rose-flowers, dried	,,	23 8 0	15 ,,
150	113	PITCH, tar and dammer	..	*Ad valorem*	15 per cent.
		Tariff Values—			
		Coal pitch	cwt.	5 4 0	15 per cent.
		Stockholm pitch	,,	16 8 0	15 ,,
		Stockholm tar	,,	17 8 0	15 ,,
		Dammer Batu	,,	7 8 0	15 ,,
151	114	POLISHES AND COMPOSITIONS	..	*Ad valorem*	15 per cent.
152	46C	PORTLAND CEMENT excluding white Portland Cement.	ton	..	Rs. 9.
153	46D	PRINTER'S INK	..	*Ad valorem*	5 per cent.
153-A	46	PRINTING TYPE	lb.	..	One anna.
154	54	The following PRINTING MATERIAL, namely, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	..	*Ad valorem*	2½ per cent.
155	138	PRINTS, ENGRAVINGS AND PICTURES, (including photographs and picture post cards), not otherwise specified.	..	*Ad valorem*	30 per cent.
156	55	RACKS for the withering of tea leaf ..	..	*Ad valorem*	2½ per cent.
157	24H	ROPES, cotton	..	..	Free.
158	115	RUBBER TYRES AND OTHER MANUFACTURES OF RUBBER, not otherwise specified (*see* Serial No. 127).	..	*Ad valorem*	15 per cent.

SCHEDULE II—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles Wholly or Mainly Manufactured—*concld.*		Rs. a. p.	
		MISCELANEOUS—*concld.*			
159	64	SHIPS AND OTHER VESSELS FOR INLAND AND HARBOUR NAVIGATION, including steamers, launches, boats and barges imported entire or in sections: Provided that articles of machinery as defined in Serial No. 96 or No. 99 shall, when separately imported, not be deemed to be included hereunder.	..	*Ad valorem*	10 per cent.
160	140	SMOKERS' REQUISITES, excluding tobacco (Serial Nos. 27 to 30) and matches (Serial No. 142).	..	*Ad valorem*	30 per cent.
161	116	SOAP	..	*Ad valorem*	15 per cent.
		TARIFF VALUE—			
		Soft soap	cwt.	16 0 0	15 per cent.
162	24C	STARCH AND FARINA	..	..	Free.
162-A	24D	STONE PREPARED as for road metalling ..	..	..	Free.
163	118	STONE AND MARBLE, and articles made of stone and marble but excluding stone prepared as for road metalling.	..	*Ad valorem*	15 per cent.
164	119	TOILET REQUISITES, not otherwise specified	..	*Ad valorem*	15 per cent.
165	141	TOYS, games, playing cards and requisites for games and sports, including bird-shot, toy cannons, air guns and air pistols for the time being excluded, in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878; and bows and arrows.	..	*Ad valorem*	30 per cent.
		Tariff Valne—			
		Bird-shot	cwt.	33 0 0	30 per cent.
166	120	ALL OTHER ARTICLES WHOLLY OR MAINLY MANUFACTURED, not otherwise specified.	..	*Ad valorem*	15 per cent.
		IV—Miscellaneous and Unclassified.			
167	25	ANIMALS, living, all sorts	..	..	Free.
168	121	CORAL	..	*Ad valorem*	15 per cent.
169	57	FODDER, BRAN AND POLLARDS	..	*Ad valorem*	2½ per cent.
169-A	25A	INSIGNIA AND BADGES of official British and Foreign Orders.	..	..	Free.
169-B	25B	PLANTS, living, all sorts	..	..	Free.
170	26	SPECIMENS, Models and Wall Diagrams illustrative of natural science, and medals and antique coins.	..	..	Free.
171	122	UMBRELLAS, including parasols and sun-shades, and fittings therefor.	..	*Ad valorem*	15 per cent.
		Tariff Values—			
		Umbrella ribs other than nickelled, brassed, fluted or metal tipped—			
		Solid Flexus, all sizes—			
		From Japan	dozen sets of 8.	1 8 0	15 per cent.
		From other countries	,,	2 7 0	15 ,,
		Solids, 23, 25 and 27 inches ..	dozen sets of 12.	2 6 0	15 ,,
		Solids, 16, 19 and 21 inches ..	dozen sets of 8.	1 4 0	15 ,,
172	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.	..	*Ad valorem*	15 per cent.

SCHEDULE III—EXPORT TARIFF.

No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
	JUTE, OTHER THAN BIMLIPATAM JUTE.		Rs. a. p.	Rs. a.
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs.	..	1 4
	(2) All other descriptions	,,	..	4 8
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings, for other goods—			
	(1) Sacking (cloth, bags, twist, yarn, rope and twine) .	Ton of 2,240 lbs.	..	20 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.*	,,	..	32 0
	HIDES AND SKINS.			
3	RAW HIDES AND SKINS †	..	*Ad valorem*	5 per cent.
	Tariff values—			
	If exported from Burma—			
	(1) Arsenicated and air-dried hides—			
	(*a*) Cows (including calf skins) ..	lb.	0 6 0	5 per cent.
	(*b*) Buffaloes (including calf skins)	,,	0 4 0	5 ,,
	(2) Dry salted hides—			
	(*a*) Cows (including calf skins) ..	,,	0 5 4	5 ,,
	(*b*) Buffaloes (including calf skins)	,,	0 3 6	5 ,,
	(3) Wet salted hides—			
	(*a*) Cows (including calf skins) ..	,,	0 3 6	5 ,,
	(*b*) Buffaloes (including calf skins)	,,	0 2 6	5 ,,
	(4) Goat and kid skins	Piece	1 4 0	5 ,,
	(5) Sheep skins	,,	0 15 0	5 ,,
	If exported from any place in British India other than Burma—			
	(1) Arsenicated and air-dried hides—			
	(*a*) Cows (including calf skins) { Framed ..	lb.	0 9 0	5 ,,
	{ Unframed .	,,	0 6 3	5 ,,
	(*b*) Buffaloes (including calf skins) { Framed ..	,,	0 6 6	5 ,,
	{ Unframed .	,,	0 3 6	5 ,,
	(2) Dry salted hides—			
	(*a*) Cows (including calf skins) ..	,,	0 6 0	5 ,,
	(*b*) Buffaloes (including calf skins)	,,	0 4 0	5 ,,
	(3) Wet salted hides—			
	(*a*) Cows (including calf skins) ..	,,	0 4 0	5 ,,
	(*b*) Buffaloes (including calf skins)	,,	0 2 6	5 ,,
	(4) Goat and kid skins	Piece	1 7 0	5 ,,
	(5) Sheep skins	,,	0 15 0	5 ,,
	RICE.			
4	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	..	Two annas and three pies.

* Under Government of India Notification No. 1428, dated 17th November 1923, Jute Rags such as are used for paper making, are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

† Under Government of India, Finance Department (Central Revenues) Notification No. 35, dated the 25th September 1926, hide and skin cuttings and fleshings, such as are used for glue-making, are exempt from payment of export duty.

APPENDIX 26.

TRADE DISPUTES ACT, 1929 AND RULES THEREUNDER.

ACT No. VII of 1929.

An Act to make provision for the investigation and settlement of trade disputes, and for certain other purposes.

Whereas it is expedient to make provision for the investigation and settlement of trade disputes, and for certain other purposes hereinafter appearing; It is hereby enacted as follows:—

Short title, extent, commencement and duration.

1. (1) This Act may be called the Trade Disputes Act, 1929.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

(4) It shall remain in force for a period of five years only.

Interpretation.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "Board" means a Board of Conciliation constituted under this Act;

(*b*) "Court" means a Court of Inquiry constituted under this Act;

(*c*) "employer," in the case of any industry, business or undertaking carried on by any department of the Government, means the authority prescribed in this behalf or, where no authority is prescribed, the head of the department;

(*d*) a person shall be deemed to be "independent" for the purpose of his appointment as the chairman or other member of a Court or a Board if he is unconnected with the dispute with reference to which the Court or the Board is appointed and with any trade or industry directly affected by the dispute;

(*e*) "lock-out" means the closing of a place of employment, or the suspension of work, or the refusal by an employer to continue to employ any number of persons employed by him, where such closing, suspension or refusal occurs in consequence of a dispute and is intended for the purpose of compelling those persons, or of aiding another employer in compelling persons employed by him, to accept terms or conditions of or affecting employment;

(*f*) "prescribed" means prescribed by rules made under this Act;

(*g*) "public utility service" means—

(*i*) any railway service which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be a public utility service for the purposes of this Act; or

(*ii*) any postal, telegraph or telephone service; or

(*iii*) any industry, business or undertaking which supplies light or water to the public; or

(*iv*) any system of public conservancy or sanitation;

(*h*) "railway company" means a railway company as defined in section 3 of the Indian Railways Act, 1890 (IX of 1890).

(*i*) "strike" means a cessation of work by a body of persons employed in any trade or industry acting in combination, or a concerted refusal, or a refusal under a common understanding, of any number of persons who are or have been so employed to continue to work or to accept employment;

(*j*) "trade dispute" means any dispute or difference between employers and workmen, or between workmen and workmen, which is connected with the employment or non-employment or the terms of the employment, or with the conditions of labour, of any person; and

(*k*) "workman" means any person employed in any trade or industry to do any skilled or unskilled manual or clerical work for hire or reward, but does not include any person employed in the naval, military or air service of the Crown or in the Royal Indian Marine Service.

Reference of disputes to Courts and Boards.

Reference of disputes to Courts or Boards.

3. If any trade dispute exists or is apprehended between an employer and any of his workmen, the Local Government or, where the employer is the head of a department under the control of the Governor-General in Council or is a railway company, the Governor-General in Council may, by order in writing:—

(*a*) refer any matters appearing to be connected with or relevant to the dispute to a Court of Inquiry to be appointed by the Local Government or the Governor-General in Council, as the case may be; or

(*b*) refer the dispute to a Board of Conciliation to be appointed by the Local Government or the Governor-General in Council, as the case may be, for promoting a settlement thereof:—

Provided that, where both parties to the dispute apply, whether separately or conjointly, for a reference to a Court, or where both parties apply, whether separately or conjointly, for a reference to a Board, and the authority having the power to appoint is satisfied that the persons applying represent the majority of each party, a Court or a Board, as the case may be, shall be appointed accordingly.

Courts of Inquiry.

Constitution of Courts.

4. (1) A Court shall consist of an independent chairman and such other independent persons as the appointing authority thinks fit, or may, if such authority thinks fit, consist of one independent person.

(2) A Court, having the prescribed quorum, may act notwithstanding any vacancy in the number of its members other than the chairman.

Duties of Courts.

5. (1) A Court shall, either in public or in private, at its discretion, inquire into the matters referred to it and report thereon to the authority by which the Court was appointed.

(2) A Court may, if it thinks fit, make interim reports.

Boards of Conciliation.

Constitution of Boards.

6. (1) A Board shall consist of a chairman and two or four other members, as the appointing authority thinks fit, or may, if such authority thinks fit, consist of one independent person.

(2) Where the Board consists of more than one person, the chairman shall be an independent person and the other members shall be either independent persons or persons appointed in equal numbers to represent the parties to the dispute ; all persons appointed to represent any party shall be appointed on the recommendation of that party :

Provided that, if any party fails to make the necessary recommendation within the prescribed time, the appointing authority shall select and appoint such persons as it thinks fit to represent that party.

(3) A Board, having the prescribed quorum, may act notwithstanding any vacancy in the number of its members other than the chairman :

Provided that, where a Board includes an equal number of persons representing the parties to the dispute and the services of any such person cease to be available before the Board has completed its work, the authority appointing the Board shall appoint, in the manner specified in sub-section (2), another person to take his place, and the proceedings shall be continued before the Board so reconstituted.

Duties of Boards.

7. (1) Where a dispute has been referred to a Board under this Act, it shall be the duty of the Board to endeavour to bring about a settlement of the same, and for this purpose the Board shall, in such manner as it thinks fit and without delay, investigate the dispute and all matters affecting the merits thereof and the right settlement thereof, and in so doing may do all such things as it thinks fit for the purpose of inducing the parties to come to a fair and amicable settlement of the dispute, and may adjourn the proceedings for any period sufficient in its opinion to allow the parties to agree upon terms of settlement.

(2) If a settlement of a dispute is arrived at by the parties thereto after it has been referred to a Board and during the course of the investigation thereof, a memorandum of the settlement shall be drawn up by the Board and signed by the parties, and the Board shall send a report of the settlement, together with the memorandum, to the authority by which the Board was appointed.

(3) If no such settlement is arrived at during the course of the investigation, the Board shall, as soon as possible after the close thereof, send a full report regarding the dispute to the authority by which the Board was appointed, setting forth the proceedings and steps taken by the Board for the purpose of ascertaining the facts and circumstances relating to the dispute and of bringing about a settlement thereof, together with a full statement of such facts and circumstances and its findings thereon and the recommendation of the Board for the determination of the dispute.

(4) The recommendation of the Board shall deal with each item of the dispute, and shall state in plain language what in the opinion of the Board ought and ought not to be done by the respective parties concerned.

General.

Finality of orders constituting a Court or Board.

8. No order of the Governor-General in Council or of a Local Government appointing any person as a member of a Court or a Board shall be called in question in any manner.

Procedure and powers.

9. (1) Courts and Boards shall, subject to the provisions of this Act, follow such procedure as may be prescribed.

(2) Courts and Boards shall have the same powers as are vested in Courts under the V of 1908 Code of Civil Procedure, 1908, when trying a suit in respect of the following matters :—

(*a*) enforcing the attendance of any person and examining him on oath ;

(*b*) compelling the production of documents and material objects ; and

(*c*) issuing commissions for the examination of witnesses ;

and shall have such further powers as may be prescribed ; and every inquiry or investigation by a Court or Board shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code. XLV of 1860.

Filling of vacancies.

10. (1) If the services of the chairman or of any other independent member of a Court or Board cease to be available at any time for the purposes of the Court or Board, the appointing authority shall in the case of a chairman, and may in the case of any other member, appoint another independent person to fill the vacancy, and the proceedings shall be continued before the Court or Board so reconstituted.

(2) Where the Court or Board consists of one person only and his services cease to be available as aforesaid, the appointing authority shall appoint another independent person in his place, and the proceedings shall be continued before the person so appointed.

Form of report.

11. The report of a Court or Board shall be in writing and shall be signed by all the members of the Court or Board :

Provided that nothing in this section shall be deemed to prevent any member of a Court or Board from recording a minute of dissent from a report or from any recommendation made therein.

Publication of results of enquiry.

12. (1) The final and any interim report of a Court or Board, together with any minute of dissent recorded therewith, shall, as soon as possible after its receipt by the authority by which the Court or Board was appointed, be published by that authority in such manner as it thinks fit.

(2) The said authority may publish or cause to be published from time to time, in such manner as such authority thinks fit, any information obtained, or conclusions arrived at, by the Court or Board as the result or in the course of its inquiry or investigation.

Certain matters to be kept confidential.

13. (1) Notwithstanding anything contained in section 12, there shall not be included in any report or publication made or authorised by a Court or Board or the authority appointing a Court or Board any information obtained by the Court or Board in the course of its inquiry or investigation as to any Trade Union or as to any individual business (whether carried on by a person, firm or company) which is not available otherwise than through evidence given before the Court or Board, except with the consent in writing of the Secretary of the Trade Union or of the person, firm or company in question ; nor shall any individual member of the Court or Board or any person concerned in the proceedings before it disclose any such information without such consent.

(2) If any member of a Court or Board or any person present at or concerned in the proceedings before a Court or Board discloses any information in contravention of the provisions of sub-section (1), he shall, on complaint made by or under the authority of the Trade Union or individual business affected, be punishable with fine which may extend to one thousand rupees :

Provided that nothing in this sub-section shall apply to the disclosure of any such information for the purposes of a prosecution under section 193 of the Indian Penal Code. XLV of 1860

Representation of parties.

14. Subject to such conditions and restrictions as may be prescribed, any party to a dispute under inquiry or investigation by a Court or Board shall be entitled to be represented before the Court or Board by a legal practitioner.

Special provision regarding Public Utility Services.

Sudden strikes and lock-outs in utility services.

15. (1) Any person who, being employed in a public utility service, goes on strike in breach of contract without having given to his employer, within one month before so striking, not less than fourteen days' previous notice in writing of his intention to go on strike or, having given such notice, goes on strike before the expiry thereof, shall be punishable with imprisonment which may extend to one month, or with fine which may extend to fifty rupees, or with both.

(2) Any employer carrying on any public utility service who locks out his workmen in breach of contract without having given them, within one month before such lock-out, not less than fourteen days' notice in writing of his intention to lock them out, or, having given such notice, locks them out before the expiry thereof, shall be liable to imprisonment which may extend to one month, or to a fine which may extend to one thousand rupees, or with both.

(3) Where the employer committing an offence under sub-section (2) is a corporation, company or other association of persons, any secretary, director or other officer or person concerned with the management thereof shall be punishable as therein provided unless he proves that the offence was committed without his knowledge or without his consent.

(4) No Court shall take cognizance of any offence under this section or of the abetment of any such offence save on complaint made by, or under authority from, the Governor-General in Council or the Local Government.

(5) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this section.

Special provision for Illegal Strikes and Lock-outs.

Illegal strikes and lock-outs.

16. (1) A strike or a lock-out shall be illegal which—

(*a*) has any object other than the furtherance of a trade dispute within the trade or industry in which the strikers or employers locking out are engaged; and

(*b*) is designed or calculated to inflict severe, general and prolonged hardship upon the community and thereby to compel the Government to take or abstain from taking any particular course of action.

(2) It shall be illegal to commence or continue, or to apply any sums in direct furtherance or support of any such illegal strike or lock-out.

(3) For the purposes of this section—

(*a*) a trade dispute shall not be deemed to be within a trade or industry unless it is a dispute between employers and workmen, or between workmen and workmen, in that trade or industry, which is connected with the employment or non-employment or the terms of the employment, or with the conditions of labour, of persons in that trade or industry;

(*b*) without prejudice to the generality of the expression "trade or industry", workmen shall be deemed to be within the same trade or industry if their wages or conditions of employment are determined in accordance with agreements made with the same employer or group of employers.

(4) A strike or a lock-out shall not be deemed to be calculated to compel the Government unless such compulsion might reasonably be expected as a consequence thereof.

Penalty.

17. (1) If any person declares, instigates, incites others to take part in, or otherwise acts in furtherance of, a strike or lock-out which is illegal under the provisions of section 16, he shall be punishable with simple imprisonment which may extend to three months, or with fine which may extend to two hundred rupees, or with both:

Provided that no person shall be deemed to have committed an offence under this section by reason only of his having ceased work or refused to continue to work or to accept employment.

(2) No Court shall take cognizance of any offence under this section save on complaint made by or under authority from, the Governor-General in Council or the Local Government.

(3) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this section.

Protection of persons withholding from illegal strike or lock-out.

18. (1) No person refusing to take part, or to continue to take part, in any strike or lock-out which is illegal under the provisions of section 16 shall, by reason of such refusal or by reason of any action taken by him under this section, be subject to expulsion from any trade union or society, or to any fine or penalty, or to deprivation of any right or benefit to which he or his legal representatives would otherwise be entitled, or be liable to be placed in any respect, either directly or indirectly, under any disability or at any disadvantage as compared with other members of the union or society, anything to the contrary in the rules of a trade union or society notwithstanding.

(2) Nothing in the rules of a trade union or society requiring the settlement of disputes in any manner shall apply to any proceeding for enforcing any right or exemption secured by this section, and in any such proceeding the Civil Court may, in lieu of ordering a person who has been expelled from membership of a trade union or society to be restored to membership, order that he be paid out of the funds of the trade union or society such sum by way of compensation or damages as that Court thinks just.

Rules.

Power to make rules.

19. (1) The Governor-General in Council in respect of industries, businesses and undertakings carried on by him or under his authority, or by a railway company, and the Local Governments in respect of other businesses, industries, or undertakings within their respective provinces, may make rules for the purpose of giving effect to the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) the powers and procedure of Courts and Boards, including rules as to the summoning of witnesses, the production of documents relevant to the subject-matter of an inquiry or investigation and the number of members necessary to form a quorum ;

(*b*) the allowances admissible to members of Courts and Boards and to witnesses ;

(*c*) the ministerial establishment which may be allotted to a Court or Board and the salaries and allowances payable to members of such establishments ;

(*d*) the conditions and restrictions subject to which persons may be represented by legal practitioners in proceedings under this Act before a Court or Board ;

(*e*) any other matter which is to be or may be prescribed.

(3) All rules made under this section shall be published in the *Gazette of India* or the local official *Gazette*, as the case may be, and shall, on such publication, have effect as if enacted in this Act.

L. GRAHAM,
Secretary to the Government of India.

Rules under the Trade Disputes Act.

No. 7511.—In exercise of the powers conferred by section 19 of the Trade Disputes Act, 1929 (VII of 1929), the Governor in Council is pleased to make the following rules for the purpose of giving effect to the provisions of the said Act :—

1. *Application.*—An application for the reference of a trade dispute to a Court of Inquiry or a Board of Conciliation shall be made in Form A, and shall be forwarded by registered post to the Registrar of Trade Unions in triplicate.

2. *Order of the appointing authority.*—If the Court or Board is appointed by the Governor in Council on his own motion the order appointing it shall, if the Court or Board is to consist of one person only, be in Form B. If it is to consist of a Chairman and other members, it shall be in Form C.

3. *Notice to parties.*—Notice to the parties to a trade dispute to nominate persons to represent them on the Board shall be in Form D.

4. *Registrar to notify appointment of Court or Board to parties.*—As soon as possible after the Court or Board is appointed the Registrar shall notify the parties of the names of the persons constituting the Court or Board and the date and place of hearing of the reference. Such notice shall be sent by registered post. The names shall also be published in the *Bombay Government Gazette.*

5. *Quorum.*—Where a Court or Board consists of a Chairman and two other members, two shall form a quorum. Where it consists of a Chairman and four other members, three shall form a quorum.

6. *Administration of oath.*—Any member of a Court or Board may administer an oath.

7. *Evidence.*—The Court or Board may accept, admit or call for any evidence at any stage and in any manner which in equity and good conscience it thinks fit.

8. *Summons.*—A summons issued by the Court or Board shall be in Form E, and may require any person to produce before it any books, papers or other documents and things in his possession or under his control in any way relating to the matter under investigation by the Court/Board which the Court/Board thinks necessary for the purpose of such investigation.

9. *Information to be kept confidential.*—All books, papers and other documents or things produced before a Court/Board whether voluntarily or in pursuance of a summons may be inspected by the Court/Board and also by such parties as the Court/Board allows; but the information obtained therefrom shall not, except as provided in the Act, be made public; such parts of the books, papers, documents or other things as in the opinion of the Court/Board do not relate to the matters at issue may be sealed up.

10. *Expenses of witnesses.*—The reasonable expenses incurred by any person in attending to give evidence may be allowed by the Court/Board to such person according to the scale prescribed in the High Court in the City of Bombay and according to the scale prescribed for a District Court elsewhere.

11. *Representation of parties.*—Any party to a reference may be represented before the Court/Board by not more than three persons designated for the purpose of whom one may be a legal practitioner, provided that the names of such persons shall have been communicated to the Chairman before the hearing.

12. *Acts of representatives shall be binding on parties.*—Every party appearing by a representative shall be bound by the acts of such representative.

13. *Court or Board may proceed ex parte.*—If without good cause shown any party to proceedings before the Court or Board fails to attend or to be represented, the Court or Board may proceed as if he had duly attended or had been represented.

14. *Court or Board may appoint experts or assessors.*—The Court or Board may employ competent experts or assessors to examine the books or official reports of either party and to advise it upon any technical or other material to the investigation but shall not disclose such reports, or the results of such inspection or examination without the consent of both the parties to the dispute.

15. *Service of summons or notice.*—Any summons or notice issued by the Court or Board may be sent by registered post.

16. *Procedure at the first sitting.*—(1) At the first sitting of the Court or Board the Chairman shall call upon the parties to state their case.

(2) If the Court/Board has been constituted on the application of one only of the parties to the dispute, then that party shall first state its case and call its evidence. In other cases the Court/Board shall have, in its discretion, power to call upon either party to state its case first.

17. *Right of representatives.*—The representative of the parties shall have the right of examination, cross examination and re-examination and of addressing the Court when all evidence has been called.

18. *Conduct of proceedings of a Board of Conciliation.*—The proceedings of a Board of Conciliation shall be private or public as may be decided by a majority of the Board.

19. *Establishment.*—Government may appoint such persons to be the Secretary and clerks of the Court or Board as it may think necessary and may fix the salaries and allowances payable to them.

20. *Powers of Courts and Boards.*—In addition to the powers conferred by sub-section (2) of section 9 of the Act, Courts and Boards shall have the following powers also, namely:—

Powers vested in Courts under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters:—

(*a*) discovery and inspection,

(*b*) granting adjournments,

(*c*) reception of evidence taken on affidavit,

and the Court or Board may summon and examine *sou motu* any person whose evidence appears to it to be material and shall be deemed to be a civil court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898.

FORM A.

(*See Rule* 1.)

Whereas a trade dispute has arisen between.....workmen of the .....and.....(employer) and it is expedient that the same should be heard by a $\frac{\text{Court of Inquiry}}{\text{Board of Conciliation}}$ application is hereby made to the Governor in Council by the said.....under section 3 of the Trade Disputes Act, 1929, that the said dispute should be referred to a $\frac{\text{Court of Inquiry.}}{\text{Board of Conciliation.}}$

1. This application is made by.....on behalf of.....

2. The following is a general statement of the nature of the said dispute and of the issues which the said.....desire to be referred to this $\frac{\text{Court.}}{\text{Board.}}$

3. The said.....hereby recommend that the following persons should be appointed to represent them on the Board.

Dated.....

FORM B.

(*See Rule* 2.)

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

BOMBAY CASTLE,.....1929.

Whereas a trade dispute $\frac{\text{has arisen}}{\text{is apprehended}}$ between.....
and whereas it is expedient that the said dispute should be referred to a $\frac{\text{Court of Inquiry}}{\text{Board of Conciliation}}$ appointed under the Trade Disputes Act, 1929 (VII of 1929), the Governor in Council is pleased under section $\frac{4}{6}$ of the said Act to appoint.....

to be the $\frac{\text{Court of Inquiry for investigating the said dispute.}}{\text{Board of Conciliation for investigating the said dispute and promoting a settlement thereof.}}$

The said $\frac{\text{Court}}{\text{Board}}$ shall meet at.....on.....

By order of the Governor in Council,

Secretary to the Government of Bombay,
General Department.

FORM C.

(*See Rule* 2.)

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

BOMBAY CASTLE,..... .....19 .

Whereas a trade dispute $\frac{\text{has arisen}}{\text{is apprehended}}$ between.....
and whereas it is expedient that the said dispute should be referred to a $\frac{\text{Court of Inquiry}}{\text{Board of Conciliation}}$ the Governor in Council is pleased under section $\frac{4}{6}$ of the Trade Disputes Act, 1929, to appoint a $\frac{\text{Court of Inquiry for investigating the said dispute}}{\text{Board of Conciliation for investigating the said dispute and promoting a settlement thereof.}}$

The Governor in Council is further pleased to appoint.....to be the Chairman and.....to be the members of the said $\frac{\text{Court.}}{\text{Board.}}$

The said $\frac{\text{Court}}{\text{Board}}$ shall meet at.....on.....

By order of the Governor in Council,

Secretary to the Government of Bombay,
General Department.

FORM D.

(*See Rule* 3.)

Whereas a trade dispute $\frac{\text{has arisen}}{\text{is apprehended}}$ between.....and whereas the Governor in Council has by an order under section 3 of the Trade Disputes Act, 1929, referred the said dispute to a Board of Conciliation to be appointed for the purpose of investigating the same, and for promoting a settlement thereof, you are hereby required, within seven days of the receipt of this notice, to recommend to the undersigned the names and addresses of $\frac{\text{one}}{\text{two}}$ person(s) to represent you on the said Board.

You are also required to forward to the undersigned within seven days of the receipt of this notice a brief statement of the matters in dispute between you and..... and of the issues you desire to be referred to the Board.

If you fail to make the recommendation within the period above mentioned the Governor in Council will select and appoint such person as he thinks fit to represent you.

FORM E.

(*See Rule* 8.)

Whereas a trade dispute between you and..... .....has been referred to this $\frac{\text{Court of Inquiry}}{\text{Board of Conciliation}}$ for investigation under section 3 of the Trade Disputes Act, 1929, you are hereby summoned to appear before this $\frac{\text{Court}}{\text{Board}}$ in person on.....day of.....at..... o'clock in.....noon to answer all material questions relating to the said dispute, and you are directed to produce on that day all the books, papers and other documents and things in your possession or under your control in any way relating to the matter under investigation by this $\frac{\text{Court.}}{\text{Board.}}$

Dated.....

Secretary, $\frac{\textit{Court of Inquiry.}}{\textit{Board of Conciliation.}}$

By order of the Governor in Council,
(Sd.) R. B. EWBANK,
Officiating Secretary to Government.

APPENDIX 27.

BOMBAY MATERNITY BENEFITS ACT.

(*Extracts from the Bombay Legislative Council Debate* 15*th March* 1929.)

BILL NO. VI OF 1928 (A BILL TO REGULATE THE EMPLOYMENT OF WOMEN IN FACTORIES SOME TIME BEFORE AND SOME TIME AFTER CONFINEMENT AND TO PROVIDE FOR THE PAYMENT OF MATERNITY BENEFIT TO THEM).

(*Bill amended by the Select Committee.*)

MR. R. S. ASAVALE (Bombay City, North) : Sir, I beg to present the report of the select committee on Bill No. VI of 1928 (A Bill to regulate the employment of women in factories

some time before and some time after confinement and to provide for the payment of maternity benefit to them).

THE HONOURABLE THE PRESIDENT : The report of the select committee is presented.

MR. R. S. ASAVALE (Bombay City, North) : I beg to move that the bill be read a second time. I do not wish to take up the time of the House, as much of the time of the House was devoted to this bill at the time of the first reading. This bill has been fully discussed in the select committee and has been made workable by the help of the Honourable the General Member and the honourable member the Remembrancer of Legal Affairs, and I thank them both for their valuable assistance. With these few remarks I move that the bill be read a second time.

Question proposed.

MR. J. B. PETIT (Bombay Millowners' Association) : Sir, even at this stage, I consider it my duty to oppose this piece of legislation, not only because it is wrong in principle but also because it is going to be very unfair in its incidence. The bill, as it has emerged out of the select committee, has unfortunately come back to us with most of the deficiencies and weaknesses which it contained even when it was referred to that committee. First of all I wish to draw the most earnest attention of the House once again to the inequity of the principle involved and the absolute injustice of this piece of legislation, inasmuch as it seeks to lay the whole burden upon the shoulders of the employers, and absolutely exempts the state and the local bodies concerned from any responsibility arising out of its provisions. Such a thing is unprecedented and totally unheard of in any other part of the world. First of all, I feel and am very emphatically of opinion, that this measure, in a country like India and under the conditions that prevail in our industrial concerns, is absolutely unnecessary and uncalled-for ; or, at any rate, at least for the present premature. Even if it was considered necessary by the mover of the bill in the interest of female labour employed in factories. I venture to think that a very strong and unimpeachable case should have been made out before asking this honourable House to agree to the principle of laying the entire responsibility and burden thereof upon the shoulders of the employers to the exclusion both of the Government and the municipalities or the local bodies concerned, as the case may be, in the different industrial centres coming under the operation of the measure. The utter and sheer injustice of the measure is apparent to any one who realizes that such benefits as are sought to be given under the provisions of this Act to the female employees of factories, cannot be obtained by the female employees of other classes of works some of which are often even more rigorous and dangerous than those which ordinarily obtain in factories. Take for instance a contractor, who employs female labour for lifting debris or for carrying bricks or heavy loads of that character from one place to another. We have all seen women employed for the purpose of carrying very heavy burdens sometimes over long distances and dangerous heights, and often in the midst of conditions far from satisfactory and certainly more dangerous than those that obtain in factories. We have seen women working underground in water or in the midst of obnoxious gases, and otherwise in conditions which are certainly far worse and more dangerous than those which exist in factories. Why exempt all those and similar employers of female labour under such conditions as I have described from the operation of this Act, and why penalize those who are in charge of factories and who contribute in no small measure to the welfare and prosperity of the city and the country ? However desirable it may be to introduce such legislation from the point of view of the health of female labour, it is most unfair to cast the whole burden upon factory owners merely because they happen to own factories and to employ female labour under the conditions contemplated by the Act. As in other countries, the burden should be equitably shared by the Government, the employers and the local bodies concerned. I think during the debate on the first reading of this bill, if I am not mistaken, some such assurance was given to this honourable House by the Government that if this principle was to be ultimately accepted they would see that the burden was equitably shared by the different parties concerned.

THE HONOURABLE SIR GHULAM HUSSAIN : I must correct the honourable member. No such assurance was given by Government.

MR. J. B. PETIT: As far as I remember, such an assurance was given by the then General Member, Sir Cowasji Jehangir (Jr.); and I beg to refer the Honourable the General Member to a portion of Sir Cowasji's speech, quoted by Mr. Jairamdas in his minute of dissent on this bill. There is no doubt that an expression of such sympathetic views very largely influenced the House to ultimately send this bill to the select committee for its consideration and report. Whether the Government did support the measure or not, the principle remains; and that is the point I wish to urge upon the attention of this House—as to whether it is right and proper, and whether it is in the interest of the industrial growth of the country, that such obligation should be imposed only upon certain industries to the exclusion of others. First of all, it is wrong in principle, because it penalises only one class of employers and lets go all the other classes of employers who employ female labour even under more dangerous conditions of which I gave instances a little while ago. Secondly, it militates against the interests of female employees themselves, because, if the incidence of this measure is very unfair and falls entirely on the employer, the result will be that such female labour as will come under the purview of this Act, will be avoided to the utmost possible extent. It will thus harm the interests of the very people whose good is sought to be promoted by this measure.

I cannot do better than refer this honourable House to the various difficulties to which I referred during the first reading of the bill at Poona. The arguments that I then advanced, all of which remain unanswered to this day, were very largely supported by Government; and if I remember aright, the Honourable the General Member himself in a vigorous speech also pointed out the various difficulties that would arise if a measure of this character were placed on the statute book. It is unfortunate that some of these defects instead of being removed have been accentuated in the select committee; and the incidence of the burden has been made more pronounced than ever. As for instance, in the original bill it was provided that it should apply to the whole of the presidency, so that if there was any injustice in it, it should apply equally to all factories in the presidency. The bill as it emerges from the select committee, has this uniformity removed and it is sought to be applied only to factories in specified towns so that if there is any unfair incidence arising out of the provisions of this measure, that incidence will apply only to the bigger and principal towns, and the other centres will escape the effect of that incidence and will therefore be proportionately at a greater advantage than those to whom the provisions of this Act will apply. That, I consider, is a step in a retrograde direction.

Then, as to the unfairness of the measure. In the original bill an attempt, however halting, was made to divide the burden between the State and the employers. The select committee has altogether knocked that idea on the head and removed the provision. If the provision for a fund to be provided by Government, from which a part of this benefit could come, was cumbrous, and it was not possible to give complete effect to it, it might have been improved upon; but instead of that, they have entirely omitted it and cast the whole burden upon the employers which, I think, adds to the unfairness and iniquity of the measure.

There are various other small defects in the bill; as for instance, a clause is there in which it is sought to give the benefit of this measure to the legal representatives of the mother in the event of the death of the mother and the child. It was sought originally to be given to the child in the event of the mother's death, but if the child died it was to cease. Under the novel recommendation the select committee now makes, if the mother dies, it goes to the child, and if the child dies, it goes to the legal representative of the mother. Why and for what purpose I do not know. The original intention of giving the help and relief under the provisions of this bill was to give a sort of rest to the mother during her confinement period and to help her in recouping the expenditure which she would then incur. But if she dies and the child also dies, then what is the point in making a free gift at the expense of the employer, to the legal representative of the woman, merely because she happened to die under these circumstances and the child also died at the same time?

But apart from these small defects, my principal objection is to the principle underlying the bill, which I am sorry to say has not been answered. This measure may be very good in itself; I have not a word to say against the desirability of helping women during, before or after confinement. But why select only women employed in factories? If such a measure is at all necessary, why not extend the benefit to women employed in household work,

or women employed under contractors and doing more dangerous work than in factories ? Why select only the factories ? I do not think we have been told that the conditions prevailing among factory labour are more dangerous than in other work or industries. Do women labourers in factories do more dangerous work than those employed by contractors in drainage work or the helpmates of building contractors who carry heavy loads backwards and forwards ?

I submit that absolutely no case has been made out for the acceptance of this measure by this honourable House. It is quite possible that in European countries measures of this character do exist, but we have got to remember that conditions in European countries are very different from the conditions that prevail in this country. Merely because a measure has been passed there, it does not follow that therefore it should be passed here also. The circumstances are not identical ; and there is no analogy between the two continents. But nowhere even in Europe and America, I submit, excepting perhaps in Soviet Russia, has the entire burden of such legislation been ever cast wholly upon the employers.

Under these circumstances, Sir, it is with very great regret that I oppose the second reading of this bill. I hope that this honourable House, even at this advanced stage, will see the wisdom and reasonableness of the arguments advanced by me and throw out this inequitous bill, chiefly because the principle of its incidence is wrong and unfair, seeking as it does to impose a greater burden upon a particular section of employers to the exclusion of others. With these words I strongly oppose the second reading of the bill.

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MAJOR W. ELLIS JONES: Sir, I rise on this occasion to oppose the second reading of this bill. When the bill was first introduced in Poona, I expressed a fear that the bill as drafted was aimed at the textile industry of the Presidency alone ; this fear was more than justified as will be seen from the report of the Select Committee. In clause 2, the Act is made to apply to six or seven towns all of which are cotton trade towns and with the exception of Karachi, are cotton manufacturing towns. The honourable member Mr. Naraindas from Karachi supports the bill and adds Karachi to provide for the women employed in the factories there. I would ask the honourable member how many women are employed in the Karachi factories. None.

The bill as it now stands is applicable only to textile factories, ginning and pressing factories are immune from its operation as clause 5 debars a woman from obtaining any benefit unless she has been employed for a period of not less than six months. Ginning factories are hardly operated for six months, so that no women employed in these factories will come under the Act. From the experience we have, we find that the only employers of female labour that have done anything to ease the lot of the women are the very employers who are now to be taxed further to compulsorily supply a benefit which they in many cases have offered freely. What employers of labour, apart from the millowners, have created creche, maternity hospitals with free treatment for women irrespective of the work they have been engaged in ? I ask, is it fair that the textile industry should be alone singled out for this additional taxation, when women who are employed in other trades have none of the advantages of the women who are employed in the textile industry ?

Further I would ask, for whose benefit is the bill introduced ? If I might say so, for that type of solicitors who attach themselves to this class of labour.

The bill as it stands is unworkable. Clause 6 states that a woman must give notice to her employer that within one month she expects to be confined. Can this always be done, Sir ? I question very much. Any doctor will allow that mistakes in estimating these times do occur.

Again, there is a clause regarding the employment of women during the period of benefit. If a woman is discovered having worked within four weeks of her confinement, she is to be subject to a fine of Rs. 10 ; but if an employer is found to have employed her during

that period he is to be fined something like Rs. 500. Perhaps the gentleman in charge of the bill will tell us how the employer is to get information that the woman was confined two or three weeks previously.

Then, again, I will refer to the point raised by the honourable member representing the Bombay Millowners' Association. Is this honourable House going to accept the principle of taxing one particular industry alone ? I would ask this honourable House to cease these attacks ; the textile industry is already assailed on all sides and every additional burden placed on it must come back to the employees and at this time these require further assistance and not further handicapping.

If the bill had been a sincere desire to help the women of the Presidency, the cotton trade would have accorded it its full support, but this bill is merely a further exploitation of the textile industry, already unfairly taxed by the town duty of one rupee per bale.

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MR. LALJI NARANJI (Indian Merchants' Chamber) : Sir, the honourable member from Karachi (Mr. Bechar) has desired that I should say something with regard to this bill. I never represent, of course, the Millowners of Bombay ; I represent the Indian Merchants' Chamber in this House—a very simple name. I took part in the Select Committee and my minute of dissent is there, and it shows what my views are. Really I am surprised at one thing. There are qualifications prescribed for all professions ; a lawyer will have to take some degree, the medical man will have to take some degree, and even a veterinary doctor who has to operate on cattle has to take a certain degree ; but in the industrial world, it seems that anyone can give his advice on labour questions. Because we are capitalists, we have interests in mills and their working. I challenge the previous speaker, Mr. Swaminarayan or Mr. Bechar, whether they have any interest in mills, whether they are capitalists or labourers. They are neither capitalists nor labourers (Interruption). I mean of the industrial class. The honourable member only wants to show lip sympathy for the labourers. If he is sincere in his professions, I will only take him back to five or seven years during the pre-war period or before the pre-war period. He will just remember what was the contentment of the labourers then when they were getting much less wages than now. There are several other factors which are creating trouble between employers and employees. What I want to point out is this that the Bombay Presidency employers are made to pay more in the form of benefits. I will appeal to the honourable members to make efforts, if they have got any influence on the labourers, to influence them to do the greatest amount of work that is demanded of them to produce more money to secure more benefits. The honourable member the representative of the Millowners' Association compared the work the labourers did here with that done in western countries. I will say that in Japan a labourer minds more than 4 to 10 looms ; here people hesitate to mind more than two looms ; in some cases there are labourers who only mind one loom. Is it not a question of economics ? It is not a question of philanthropy. Philanthropy cannot be had in business as you can expect it in other objects. You have to compete with other countries. I will refer to those very members who are wearing Khaddar, and ask them how it has affected the imports owing to the mill strikes here. The figures will speak for themselves. These strikes are due to the false advices given by some people to the labourers. Have they ever taken the trouble of studying all the problems, as to what the imports of foreign cloth are ? I have not got now figures with me, but they have nearly doubled or trebled, from United Kingdom and Japan. The imports have increased nearly 30 per cent. from Manchester. (Interruption.)

We have 150,000 men in Bombay ; there are about 60,000 men in Ahmedabad. How does the amount spent for benefits compare in their proportion between Ahmedabad and Bombay ? I am not going to quote anything, but what I wish to say is that humanity does not belong to a few speakers ; the mills have to compete with other foreign countries and other centres in India also. We must produce cloth, and at the same time we must give the best amenities ; and the best amenities can only be given if the industry has any margin. I will only give him one instance. Those who represent labour are quoting this instance of the millowners. I will quote the instance of the Bombay Dyeing Mill, which is giving the largest benefit not only to their workmen but to all workmen. I even challenge the mover of the

bill whether he doubts that the best benefits have been given by the owner of this mill not only to his millhands but also to the other millhands. He has given a sum of several lakhs, more than twenty lakhs, for the benefit of the maternity of workwomen alone. I do not say this is a matter of any pride. But what I say is that it is the duty of every human being to show such consideration. It is not for the sake of the popularity, it is not for the sake of making any speeches here, that such things are to be done. I will tell you that the Bombay Dyeing mill has been stopped for all these five days, even it is stopped to-day. Should not the mill authorities have the power to remove even one man ?

MR. J. C. SWAMINARAYAN : Why should he be removed ?

DR. M. K. DIXIT : If he does not behave well, he has got to be removed.

MR. LALJI NARANJI: Do you mean to say that the employers have got to be at the mercy of the gentlemen here ? You have to compete with other parts of the world. You have to compete with so many countries. There must be some discipline, and if there is no discipline, do you mean to say there should be no authority to those who employ to dismiss any men when they are not found to be suitable in individual cases? I am not going to say for one man, but generally. Do they show any sympathy towards the employers and do they not strike at the very foundation of their earning powers, which they expect them to have and which would go to help the employed also ? If profits are more, there are many ways of taxing the capitalists, from which taxation by all means give as many necessary benefits as you can and if you want to bring forward any taxation proposals, certainly the House is welcome to do that, but not to encourage a feeling and false hopes in the mind of labour, who are already misled by those who are not responsible for their own work. Those who make speeches here, I challenge any of them, who has taken to work ? Have any of them who speak here taken to the actual work ? It is very easy to criticise, but it is not very easy to uphold or to follow the principles that they themselves lay down.

Now, about the bill, Sir, I will say the principle is very small that 8 annas ought to be paid for seven weeks to factory women for maternity benefit. What we object is that when the House voted on the last occasion, the Honourable the General Member said that on this side the members voted against the wishes of the Government. Certainly Government may not be helping the employers, and the Honourable the General Member pointed out the difficulties, and we do appreciate,—I was one who appreciated even in the last discussion,—the sound view taken by the Honourable the General Member. But at that time the feeling created in the House was that Government were going to share the burden. That was the discussion and that was the impression created in the minds of many people. Even the division of the burden was suggested to be made between local bodies and the employers. In the select committee meeting also the point was raised. I made suggestions, but there was no majority, and it is the duty of those who cannot agree to place their views here in the open House. What I have suggested in the minute of dissent is also to the same effect. If you want to divide the burden, certainly there would be no objection raised to that. But even one pie extra put on the manufacturing cost certainly is not desirable in the interests of both labour and capital, because without flourishing capital labour cannot expect more benefits. If labour is discontented and if they are not prosperous, capital suffers. But labour suffers if capital is not prosperous. If capital is prosperous, then only we can help labour. There is no opposition to labour, but where are the representatives of labour, so-called representatives of labour, helping them ? They are not heard and they cannot influence or guide them ; they cannot raise their finger against the labourers who have gone out of control. Even the mover of the bill, who is supposed to represent labour is helpless before labourers. I challenge him to say whether he has any control. Benefits may be given not one, but, as I have said in my remarks, many. And you come forward to give a hundred benefits on the lines that the Western countries are able to give. But put the employers and capitalists on the same remunerative basis as they are, and the best remedy for that is that capital and those who represent labour and all different interests in this country must be united. Unless they are united, it will be very difficult for them to fight many things like this. A united front will always help the progress of the country and of industry and of labour. Unless that is done, I do not think that such taxation of one industry in our province by proposing certain legislation will ever help them. It will only drive the industries from those centres where they

are going to levy certain unusual taxation. Why should Bombay presidency be selected for this kind of taxation, and why should it be brought in this Presidency alone? Because Bombay presidency has got more labour voice in this Council? It is not so. The thing is, it is a central subject, and such subject should have been taken up in the Assembly. The Trade Disputes Bill was first brought here. The Trade Disputes Bill, as it was a central subject, was transferred to the Assembly. This bill ought to be also so transferred to the Assembly. But if you are going to make any distinction like this in this taxation, it will hurt not only the capitalists, but also labour. Benefits should be given without hurting anyone. With these words I oppose the second reading of the bill.

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MR. R. S. ASAVALE (Bombay City, North): Sir, I do not wish to take much of the time of this House, as the arguments put forward by the honourable members representing the Millowners, the Indian Merchants' Chamber and the cotton trade have been fully answered by my honourable friend Mr. Bechar. I do not wish to go into other matters as regards Labour and Capital, but I would only point out to this honourable House that the maternity benefit that is proposed to be given to the women workers in mills and factories will not cost much to Capital. The other day a question was asked by the honourable member the Deputy President regarding the number of mills and the number of women workers. It is on page 31 of the first list of questions and answers. The question asked Government to give the number of textile mills in Bombay, the number of such mills in Ahmedabad, the number of such mills in Sholapur and elsewhere in the Presidency, and the total number of women labourers employed by such mills in Bombay, in Ahmedabad, in Sholapur and elsewhere in the Presidency in the years 1926-27 and 1927-28. Sir, the reply from Government was that Bombay city has got 88 mills, and the number of women employed there is 34,156; in Ahmedabad city there are 75 mills, with 10,839 women workers; in Sholapur city there are 7 mills, and the number of women workers is 4,423, and elsewhere in the Presidency there are 37 mills with 4,504 women workers only. So, in all there are only 52,000 women workers in this Presidency employed in the textile industry. The total number of women workers in the Presidency, according to the Government *Labour Gazette*, is 60,000. Sir, if this bill is passed, what would be the cost to these industries where the women workers work in the interest of these industries? It will not come to more than Rs. 1,00,000 or Rs. 1,25,000. Is that, Sir, a big sum, taking into consideration the fact that it is for all the women workers in the textile industry in the Presidency? So, the argument that has been put forward by the millowners or the capitalists against the bill totally falls to the ground, and there is no fear whatsoever that the industry will go to dogs or will in any way be ruined. I do not think that the total number of women who would actually benefit by this measure will come to more than 5,000. I also do not think that all the women will be able to get 7 weeks' benefit. As my honourable friend Mr. Swaminarayan suggested, some may get it for four weeks, and some may not get it at all on account of their illiteracy. Caclulating at that rate, I do not think that the total amount will come to more than Rs. 1,25,000. Sir, is that sum therefore to be considered big enough to do harm to the industry? Sir, I was not at all astonished to see three of my honourable friends representing the Indian Merchants' Chamber, the Millowners' Association and the cotton trade opposing this bill, but I was really surprised that the honourable member for Satara (Rao Bahadur Kale) should stand up before this honourable House and say something against this bill and oppose it which is in the interest of the poor labouring classes and especially ill-paid working women. I say, Sir, if these labouring women get this maternity benefit, after their coming back to work after confinement they would work more efficiently and better in the interest of their masters and employers. Sir, my intention in bringing this bill before this House was that of humanity and nothing else. By getting Rs. 20 or 25 they will not be benefited much, but they will get some sort of help when help is really needed, and thus they may be able to keep up their health and work better in the interest of the industry afterwards. If we examine the child mortality of this Presidency, it is very great. I think that there is no other opposition to this bill except that from the representatives of the three interests I have mentioned, and I hope the whole House will now accept this bill unanimously including the three honourable members who have opposed it, and I hope they will not press for a division when the question is put. With these few remarks, Sir, I move that the bill be read a second time.

Motion put and declared carried.

MAJOR W. ELLIS-JONES : I claim a division. The cotton trade wants to know the names of honourable members who endeavour to handicap the textile industry and who are its friends.

BOMBAY ACT NO. VII OF 1929.

An Act to regulate the employment of women in factories some time before and some time after confinement and to provide for the payment of materinity benefit to them.

WHEREAS it is expedient to regulate the employment of women in factories some time before and some time after confinement and to provide for the payment of maternity benefit to them in the manner hereinafter provided ; And Whereas the previous sanction of the Governor-General required by sub-section (3) of section 80-A of the Government of India Act and the previous sanction of the Governor required by section 80-C of the said Act have been obtained for the passing of this Act ; It is hereby enacted as follows :—

5 & 6 Geo. V, c. 61

1. *Short title.*—This Act may be called the Bombay Maternity Benefit Act, 1929.

2. *Extent and operation.*—(1) This Act shall apply in the first instance to the Bombay Suburban District and the cities of Bombay, Ahmedabad, Viramgam, Surat, Broach, Jalgaon, Sholapur, Belgaum, Amalner and Karachi. The Government may, from time to time, by notification in the *Bombay Government Gazette* extend this Act to such other places as it thinks fit.

(2) It shall come into operation on the first day of July 1929.

3. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context,—

XII of 1911.

(*a*) " Employer " includes an occupier of a factory as defined in the Indian Factories Act, 1911, and the manager of a factory ;

(*b*) the expressions " employ," " employed," " factory," and " inspector of factories " shall have the same meanings as are respectively assigned to them under the Indian Factories Act, 1911 ;

(*c*) " maternity benefit " means the amount of money payable under the provisions of this Act to a woman employed in a factory.

4. *Employment of or work by women in factories prohibited during certain period.*—After this Act comes into operation :—

(1) no employer shall knowingly employ a woman in any factory during the four weeks immediately following the day of her delivery ; and

(2) no woman shall work in any factory during the four weeks immediately following the day of her delivery.

5. (1) *Right to payment of maternity benefit.*—Subject to the provisions of this Act every woman employed in a factory shall be entitled to the payment of maternity benefit at the rate of eight annas a day for the actual days of her absence for the period immediately preceding her confinement and for the four weeks immediately following her confinement as mentioned in sub-section (2) :

Provided that a woman shall not be entitled to maternity benefit unless she has been employed in the factory of the employer from whom she claims maternity benefit for a period of not less than six months immediately preceding the date on which she notifies her intention under sub-section (1) of section 6.

(2) The maximum period for which any woman shall be entitled to the payment of maternity benefit shall be seven weeks, that is to say, three weeks up to and including the day of her delivery and four weeks immediately following that day. If a woman dies during this period the maternity benefit shall be payable only for the days up to and including the day of her death.

6. (1) *Procedure regarding payment of maternity benefit.*—Any woman employed in a factory and entitled to maternity benefit under the provisions of this Act, who is pregnant may, on any day, give notice in writing to her employer stating that she expects to be confined within one month next following, that her maternity benefit may be paid to her, and that she will not work in any employment during the period for which she receives maternity benefit.

(2) The employer shall thereupon permit such woman to absent herself from the factory from the following day until four weeks after the day of her delivery.

(3) The amount of maternity benefit for the period up to and including the day of delivery shall be paid by the employer to the woman within forty-eight hours of the production of a certified extract from a birth register stating that the woman has given birth to a child. The amount due for the subsequent period shall be paid punctually each fortnight in arrear.

7. *Payment of maternity benefit in case of a woman's death.*—If a woman entitled to maternity benefit under this Act dies during the period for which she is entitled to maternity benefit the employer shall pay the amount of maternity benefit due, if the newly born child survives her, to the person who undertakes the care of the child ; and if the child does not survive her to her legal representative.

8. *No notice of dismissal to be given to a woman during period of maternity benefit.*—When a woman absents herself from work in accordance with the provisions of this Act it shall not be lawful for her employer to give her notice of dismissal during such absence or on such a day that the notice will expire during such absence.

9. *Forfeiture of maternity benefit.*—If a woman works in any factory after she has been permitted by her employer to absent herself under the provisions of section 6 she shall forfeit her claim to the payment of the maternity benefit to which she is entitled.

10. *Penalty for contravention of the Act by an employer.*—If any employer contravenes the provisions of this Act he shall, on conviction, be liable to a fine which may extend to five hundred rupees.

11. *Penalty for contravention of the Act by a woman.*—If any woman works in any factory within four weeks of the date of her delivery she shall be liable, on conviction, to a fine not exceeding ten rupees.

12. (1) *Cognizance of offences.*—No prosecution under this Act shall be instituted except by or with the previous sanction of the inspector of factories.

(2) No Court inferior to that of a Presidency Magistrate or of a Magistrate of the First Class shall try any offence against this Act or any rules thereunder.

13. *Limitation of prosecutions.*—No Court shall take cognizance of any offence against this Act or any rule thereunder unless complaint thereof is made within six months of the date on which the offence is alleged to have been committed.

14. (1) *Rules.*—The Governor in Council may make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for :—

(*a*) the preparation and maintenance of a muster roll and the particulars to be entered in such roll ;

(*b*) the inspection of factories for the purposes of this Act by inspectors of factories ;

(*c*) the exercise of powers and the performance of duties by inspectors of factories for the purposes of this Act ;

(*d*) the method of payment of maternity benefit in so far as provision has not been made in this Act ; and

(*e*) any other matter for which no provision has been made in this Act and for which provision is, in the opinion of the Governor in Council, necessary.

(3) Any such rule may provide that a contravention thereof shall be punishable with fine which may extend to fifty rupees.

(4) The making of rules under this section shall be subject to the condition of previous publication. Such rules shall be laid on the table of the Bombay Legislative Council for one month previous to the next session thereof and shall be liable to be rescinded or modified. If any rule is modified the Governor in Council may accept the modification and re-issue the rule accordingly or may rescind the rule.

15. *Copies of this Act and rules thereunder to be exhibited.*—A copy of the provisions of this Act and the rules thereunder in the local vernacular shall be exhibited in a conspicuous place by the employer in every factory in which women are employed.

THE BOMBAY MATERNITY BENEFIT RULES, 1929.

Bombay Castle, 2nd August 1929.

No. 1066.—In exercise of the powers conferred by section 14 of the Bombay Maternity Benefit Act, 1929 (Bom. VII of 1929), the Governor in Council is pleased to make the following rules, for the purpose of carrying into effect the provisions of the said Act, namely :—

1. *Short title.*—These rules may be cited as the Bombay Maternity Benefit Rules, 1929.

2. *Definitions.*—In these rules :—

(*a*) " Act " means the Bombay Maternity Benefit Act, 1929.

(*b*) " Inspector " means an inspector of factories appointed under sub-section (1) of section 4 of the Indian Factories Act, 1911, and includes an additional inspector appointed under sub-section (4) of the said section.

3. *Muster roll.*—The employer of every factory in which women are employed shall prepare and maintain a muster roll in the form of Schedule I to these rules. The names and record of employment of all women employed in the factory shall be entered therein and also the other particulars prescribed therein. All entries in the muster roll shall be maintained up-to-date and it shall always be available for inspection by the Inspector.

4. *Responsibility of Inspector.*—The Inspector shall be primarily responsible for the administration of the Act, within the area assigned to him under the Indian Factories Act, 1911 ; provided that in areas where there are more than one inspector, the Collector of Bombay may allocate the factories within such areas to such inspector as he shall deem proper.

5. *Powers of Inspector.*—(1) The Inspector may, within the area for which he is appointed, examine the muster roll maintained under rule 3 and shall have power to make such enquiries and to require the production of such papers or documents as he considers necessary for the purpose of ascertaining whether the provisions of the Act and of these rules are properly carried out in any factory or not ; provided that he shall not require any employer to answer any question or to give any evidence tending to criminate himself.

(2) Every notice given under sub-section (1) of section 6 of the Act and every receipt for maternity benefit paid to any person under the provisions of the Act or of these rules shall, on demand, be produced before the Inspector

6. *Penalty.*—If any employer contravenes the provisions of rule 3 he shall be liable, on conviction, to a fine not exceeding fifty rupees.

7. *Penalty.*—Any person who wilfully obstructs an Inspector in the exercise of his powers or the performance of his duties or fails to produce on demand the muster roll, or notices given under section 6 (1) of the Act or receipts for maternity benefits paid or other papers or documents necessary to enable the Inspector to ascertain that the provisions of the Act and these rules have been complied with, shall be liable, on conviction, to a fine not exceeding fifty rupees.

8. *Return.*—Every employer of women in a factory shall furnish to the Chief Inspector of Factories by the 1st of August in each year a return in the form of Schedule II to these rules.

9. *Records.*—Records relating to the payment of maternity benefit under the provisions of the Act or these rules shall be preserved for a period of two years from the date of their preparation.

SCHEDULE I.

(*See* rule 3.)

Form of Muster-roll.

Name of Factory.....

(Muster-roll to be maintained up-to-date under the Bombay Maternity Benefit Act 1929.),

Month of.....19

1 Name.	2 Department.	3 Ticket or departmental number.	4 Date. 1 2 3 .. 31	5 Total days.	6 Date on which notice of pregnancy was given. [Section 6 (1).]	7 Date of birth of child.	8 Date of production of certified extract from birth register.	9 Date of first payment and amount of same. [Section 6 (3).]	10 Date(s) of subsequent payment(s) and amounts thereof. [Section 6 (3).]	11 If the woman dies, date and amount of maternity benefit paid, and the name of persons to whom paid.	12 Remarks.

SCHEDULE II.

(*See* rule 8.)

Return to be submitted to the Chief Inspector of Factories on or before the 1st August each year.

Name of factory

Name of Occupier

Name of Manager

Year ending 30th June 19

Average number of women employed daily

Number of women who claimed maternity benefit under section 6 (1) of the Act

Number of women who were paid maternity benefit for actual births

Number of other persons who were paid maternity benefit (section 7)

Total amount of maternity benefit paid

(Signature) .....
Employer.

By order of the Governor in Council,
R. B. EWBANK,
Secretary to Government.

APPENDIX 28.

INCOME-TAX ACT AMENDMENT.
BILL TO PREVENT THE EVASION OF INCOME-TAX AND SUPER-TAX BY THE FORMATION OF BOGUS FIRMS AND COMPANIES.

No. 1988-F.

FINANCE DEPARTMENT,
BOMBAY CASTLE, 15*th April* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Indian Income-tax Act: Amendment of—*

I am directed to forward a copy of Government Resolution * No. 1988 dated 15th April 1929 with its accompaniments and to request the favour of the opinion of your Association on the Bill as early as possible and in any case before the 21st May 1929.—I have, etc.,

E. V. SAYANI,
for *Deputy Secretary to the Government of Bombay,*
Finance Department.

*Not printed.

Extract from the Legislative Assembly Debates, Vol. I, No. 30.

The Assembly met in the Assembly Chamber of the Council House, New Delhi, on Saturday, the 16th March, 1929.

* * * * * * * *

THE INDIAN INCOME-TAX (AMENDMENT) BILL.

THE HONOURABLE SIR GEORGE SCHUSTER (Finance Member): Sir, I beg to move:

"That the Bill further to amend the Indian Income-tax Act, 1922, for certain purposes, as reported by the Select Committee, be re-circulated for the purpose of eliciting opinions thereon."

Sir, the reasons why the Select Committee has recommended re-circulation are very clearly explained in the Report. I think I need only deal with one or two principal points. The alterations suggested by the Select Committee are numerous, but they only affect questions of detail and not its general principles. Nevertheless, the details are of such importance that the Committee thought it was desirable that the Bill should be re-circulated for opinion. The main alteration is possibly that contained in clause 4, where it has been sought to arrive at definitions of companies or firms subject to the provisions of this Act, which would cover substantially those companies or firms which are formed for the purpose of evasion of tax, and not to rely so much on mere technical distinctions, as had been done in the Bill as originally drafted. As regards companies, for example, certain conditions had been attached in the original Bill, which, on consideration, the Select Committee thought, would not prove effective for getting at those companies which the Act was originally designed to deal with. The Committee has adopted the definition used in the corresponding English law for deciding what is a company, which is, in effect, a company in which the public are genuinely interested, as distinguished from a company in which perhaps one or two men only are interested, and which has been formed really for the purpose of evasion of tax. I think that the definitions now adopted will prove more satisfactory in practice.

The Bill has further been altered in another important respect, in that it substitutes Boards of Referees as the Court of Appeal for the High Court. The High Courts objected to the amount of work which would be involved in the original provisions, and it was the opinion of the Select Committee that Boards of Referees, as provided in the amended Bill, would meet the needs of the case more satisfactorily.

I do not think that it is necessary for me to say any more on this subject, for, as I have already said, the reasons for all the amendments are very clearly stated in the Report of the Select Committee.

The motion was adopted.

LEGISLATIVE ASSEMBLY DEPARTMENT

WE, the undersigned, Members of the Select Committee to which the Bill further to amend the Indian Income-tax Act, 1922, for certain purposes was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Papers Nos. I to VII.

The Committee met on the 3rd and 5th March 1928, and the 1st and 2nd February 1929. Our deliberations have resulted in considerable alterations of the details of the Bill although not, we think, in its general principles. These alterations we now propose to refer to clause by clause omitting reference to minor alterations of a purely drafting nature.

Clause 3.—We have omitted the words " and assess it as if it were unregistered " as otiose. If the registration is cancelled the firm can only be assessed as an unregistered firm.

Clause 4.—This clause we have found to require very careful consideration, and we have expended a considerable amount of time in the discussion of it.

As regards sub-section (1) of the proposed new section 23A, we agree, in the first place, with those criticisms which point out that there may be perfectly genuine firms of which one member only is competent to bind the firm by his act, while, on the other hand, we consider that the sub-section as drafted could easily be evaded by an unwritten agreement or understanding under which a deed of partnership giving such powers to all the partners could be rendered a practical nullity and the actual power placed in the hands of one partner only. We further agree that it is very important that, as is provided in the case of companies in the English Act, the real purpose of the sub-section should be clearly stated and its provisions confined to cases where a firm or association has been formed and is used really and principally in order that one or more of its partners may evade the incidence of income-tax. Finally, we have added an *Explanation* to make it clear that firms such as are common in India in which one man puts up the whole or the major portion of the capital and is the principal partner in possibly a dozen or more firms with working partners associated with him, are not necessarily to be deemed to have been formed for the purpose of evasion. We think that the sub-section as now redrafted is a reasonable solution of the objections which have been taken to the original proposal.

As regards sub-section (2) of the proposed new section 23A, we are convinced that the criteria contained in clauses (*a*), (*b*) and (*c*) of the sub-section as originally proposed would fail to achieve the desired object. These clauses would not in fact have limited the operation of the sub-section to private companies only because, as many of the objectors have failed to observe, the conditions were to be alternative and not cumulative. On the other hand, it would have been perfectly easy for any person to form a public company having none of these attributes and yet actually under the control of a single person. As in the case of sub-section (1), we are also impressed with the importance of having the real purpose of the enactment clearly stated in the body of the sub-section. " After exhaustive discussions, therefore, we have adopted a sub-section which follows fairly closely, with necessary modifications, section 21 of the English Finance Act, 1922, as amended and amplified by section 31 (3) of the English Finance Act, 1927. The most important feature of the sub-section as now drafted is perhaps the proviso that it is not to apply to a company which is a subsidiary company or in which the public is substantially interested, and for the purpose of fixing the meaning of the latter expression we have formed the view that the definitions in the English Act are as satisfactory as it is possible in all the circumstances to devise."

We have further added to the new section 23A three sub-sections. Sub-section (3) provides that any firm, association or company must be given an opportunity of being heard before orders are passed under the section. Sub-section (4) provides in the case of a firm or association that the additional tax payable by a member may, in default of payment by him, be recovered from the firm or association, and in the case where the individual members of a company have become liable to additional tax in respect of undistributed profits, that the proportionate part of tax payable on such undistributed profits shall be recoverable only from the company. Sub-section (5) provides that where undistributed profits have been included in the total income of individual members of a company they shall not, if they are subsequently distributed, be taxable again in the hands of the individual.

Clause 5 *of the Bill as amended* (*Clause* 9 *of the Bill as introduced*).—We consider that the definite provision which the Bill is to make for the procedure in the matter of registration of firms would be more suitably inserted in the Income-tax Act as section 26A rather than as section 39A. As regards the subject-matter of the new section we have considered very carefully the provision originally made in sub-section (3) allowing an Income-tax Officer to refuse registration to any association of individuals which is in his opinion not a firm. We think, in the first place, that such a provision is unnecessary in view of the provisions of sub-section (1) of the new section 23A which gives power to the income-tax authorities to treat the members of a firm as individuals, ignoring the constitution of the firm as such, and of his

undoubted power under the Act as it now stands to refuse registration to a concern which on the face of the deed of partnership is not a firm as defined in the Act. In addition to this we observe that there is undoubtedly a large body of opinion which holds that the sub-section would place in the hands of Income-tax Officers a power which, although it might not in actual practice be abused, is liable to be misconceived and thus to hamper and discourage the formation of perfectly genuine partnerships for business purposes. At the same time we realise that it should not be possible for persons to obtain registration of an enterprise as a registered firm which is in fact nothing more than a one-man concern and we think the object in view can be satisfactorily met by making provision for the verification of an application for registration and by imposing by an amendment of section 52 of the Act a penalty upon any one who makes a false verification. The result is a small amendment in sub-section (2) of the new section 26A and of section 52 of the Act ; and the omission of sub-section (3) of the new section.

Clause 6 (*Clause* 5 *of the Bill as introduced*).—We have agreed to this clause with one small drafting amendment.

Clause 7.—This clause is new. Clause 11 of the Bill as introduced provided a reference to the High Court on questions of fact as well as of law in cases where the income-tax authorities proceed against firms, associations and companies under the new section 23A. Several of the High Courts have taken strong objection to this proposal. They point out that not only would this involve a great increase in the work of High Courts but also a new principle would be introduced into the law relating to the jurisdiction of High Courts by making it the arbiter of facts, a principle which might have serious repercussions in other branches of law. We are agreed that these objections are fatal to the original proposal and consider that the only possible alternative is to provide, as we do in this clause, for the reference of cases of this nature to Boards of Referees. The actual provisions governing the constitution and procedure of these Boards we propose to leave to rules, but as the matter is of great importance to the commercial community we desire to outline briefly the manner in which we think they should be constituted. We may here observe that the rules will, as in the case of other rules made under the Act, be made after previous publication. The outline of our proposals is as follows :—

(1) The members of each Board of Referees should be chosen from an all-India panel constituted and maintained by the Central Board of Revenue. It will be the duty of the Central Board of Revenue to appoint a number of persons from each province who are willing to serve on Boards of Referees and to appoint such number from each province as is proportionate to the size and commercial importance of the province.

(2) On receipt of an application by the Commissioner of Income-tax for the reference of a case to a Board of Referees he will appoint a Board consisting of three, four or five members according to the magnitude of the case and of the issues involved. He should be directed to avoid selection of persons likely to show bias either for or against the appellant and should carefully consider the risk of an appellant being compelled to disclose the details of his business to a trade rival. Apart from this, although there will not be separate panels for each province, the Commissioners would normally choose a panel from those residing in the neighbourhood so as to avoid inconvenience and loss of time in travelling.

(3) The names selected by the Commissioner should be communicated to the appellant within one week, and the appellant should then be given a reasonable time, say 15 days, within which he may object, without giving reasons, to the inclusion of any name and at the same time may name not less than five members of the panel to whom he will not object. The Commissioner will then proceed to substitute a fresh name for any name to which objection has been taken, but he should not be bound by the list of names submitted by the appellant. If he takes a name from the appellant's list no objection to that name should be allowed. As regards any other names the appellant should be allowed one more opportunity to raise objections. Thereafter, that is to say, in the case where the appellant has twice objected to a panel as proposed to be constituted by the Commissioner, the final composition of the Board should be settled by the Central Board of Revenue.

(4) The date and place of meeting of a Board should be fixed by the Commissioner of Income-tax after consulting the members.

(5) The members should elect a Chairman from among the non-official members of the Board and thereafter the procedure will be directed and controlled by him.

(6) The decision of a Board should be the decision of the majority of members present and signing the same. All members who are present should sign but any member should have the right to record a dissenting minute. In the case of an equality of votes the Chairman should have a casting vote and any decision which is signed by not less than half of the members should be deemed to be a valid decision. Provided these conditions are fulfilled, the absence of a member or his failure to sign the decision should not invalidate the proceedings.

(7) The scales of remuneration and allowances for members of Boards of Referees should be provided for in the rules.

Decisions of Boards of Referees are made final, subject to a reference (for which we provide in clause 10) to the High Court on points of law.

The only other point to which special reference is needed is the proviso to sub-section (3) of the proposed new section 33A which enables the appellant to endeavour to obtain a decision in his favour from the Commissioner acting under his powers of revision and thus obviate the delay and possible inconvenience of a reference to a Board.

Clause 8.—This clause is, as already noticed, consequential in part upon the amendment which we have made in sub-section (2) of the proposed new section 26A, and also contains a penalty for false verification of an appeal to a Board of Referees. (*See* sub-section (2) of new section 33A.)

Clause 10.—We have already explained this clause in our remarks upon clause 7.

* * * * * *

3. As we stated in the opening part of our Report, the Bill has not been essentially altered in principle, but the radical alterations in detail which we have made in clause 4 and the substitution of Boards of Referees as appellate tribunals in place of the High Courts undoubtedly raise questions which require the fullest consideration. We, therefore, as required by sub-order (4) of Standing Order 41, record our opinion that the Bill has been so altered as to require republication.

VICTOR SASSOON,
GEORGE SCHUSTER,
HAJI ABDOOLA HAROON,
PURSHOTAMDAS THAKURDAS,
M. S. ANEY,
H. G. COCKE,
K. C. NEOGY,
R. K. SHANMUKHAM CHETTY,
K. C. ROY,
VIDYA SAGAR PANDYA,
MUKHTAR SINGH.

26th February, 1929.

[*As amended by the Select Committee.*]

(Words printed in italics indicate the amendments suggested by the Select Committee.)

A Bill further to amend the Indian Income-tax Act, 1922, for certain purposes.

XI of 1922. Whereas it is expedient further to amend the Indian Income-tax Act, 1922, for certain purposes hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 192 .

(2) It shall come into force on the 1st day of April, 192 .

Amendment of section 2, Act XI of 1922.

2. In section 2 of the Indian Income-tax Act, 1922 (hereinafter referred to as the said Act), XI of 1922.—

(*a*) after clause (6) the following clause shall be inserted, namely :—

" (6*A*) ' firm,' ' partner ' and ' partnership ' have the *same* meanings *respectively as* in the Indian Contract Act, 1872 "; and IX of 1872.

(*b*) for clause (14) the following shall be substituted, namely :—

" (14) ' registered firm ' means a firm registered under the provisions of section 26*A*."

Amendment of section 23, Act XI of 1922.

3. In sub-section (4) of section 23 of the said Act, after word " judgment " the words " and, in the case of a registered firm, may cancel *its* registration " shall be added.

Insertion of new section 23A in Act XI of 1922.

4. After section 23 of the said Act the following section shall be inserted, namely :—

" 23A. (1) Where *the Income-tax Officer is satisfied that* any firm or other association of individuals carrying on any business, other than a Hindu undivided family or a company, is *under the control* of one member thereof, *and that such firm or association has been formed or is being used for the purpose of evading or reducing the liability to tax of any member thereof, he* may, with the previous approval of the Assistant Commissioner, pass an order that no assessment on the firm or association as such shall be made, and thereupon *the share of each member in the profits and gains of the firm or association shall be included in his total income for the purpose of his assessment thereon.*

Power to assess individual members of certain firms, associations and companies.

Explanation.—A member of a firm or association who owns the whole or the major portion of the capital of the firm or association shall not by reason only of that fact be deemed to control the firm or association.

(2) Where *the Income-tax Officer is satisfied that* a company is under the control of not more than five *of its* members *and that its profits and gains are allowed to accumulate beyond the reasonable needs, existing and contingent, of its business of the development thereof without being distributed to the members, and that the accumulation is allowed for the purpose of preventing the imposition of tax upon any of the members in respect of their shares in the profits and gains so accumulated,* he may, with the previous approval of the Assistant Commissioner, pass an order that no assessment on the company as such shall be made, and thereupon *the proportionate share of each member in the profits and gains of the company, whether such profits and gains have been distributed to the members or not, shall be included in the total income of such member for the purpose of his assessment thereon :*

Provided that this sub-section shall not apply to any company which is a subsidiary company or in which the public are substantially interested.

Explanation.—For the purpose of this sub-section,—

(*a*) *a company shall be deemed to be a subsidiary company if, by reason of the beneficial ownership of shares therein, the control of the company is in the hands of a company not being a company to which the provisions of this sub-section apply or of two or more companies none of which is a company to which those provisions apply ;*

(*b*) *a company shall be deemed to be a company in which the public are substantially interested if shares of the company (not being shares entitled to a fixed rate of dividend, whether with or without a further right to participate in profits) carrying not less*

than twenty-five per cent. of the voting power have been allotted unconditionally to, or acquired unconditionally by, and are at the end of the previous year beneficially held by, the public (not including a company to which the provisions of this sub-section apply), and if any such shares have in the course of such previous year been the subject of dealings in any stock exchange in British India or are in fact freely transferable by the holders to other members of the public;

(*c*) *a company may be deemed to be under the control of any persons where the majority of the voting power or shares is in the hands of those persons or of relatives or nominees of those persons;*

(*d*) *"nominee" means a person who may be required to exercise his voting power on the directions of, or holds shares directly or indirectly on behalf of, another person.*

(3) *The Assistant Commissioner shall not give his approval to any order proposed to be passed by the Income-tax Officer under this section until he has given the firm, association or company concerned an opportunity of being heard.*

(4) (*i*) *Where any member of a firm, or association of individuals makes default in the payment of tax on his share of profits and gains which has been included in his total income under the provisions of sub-section* (1), *such tax may be recovered from the firm or association, as the case may be.*

(*ii*) *Where the proportionate share of any member of a company in the undistributed profits and gains of the company has been included in his total income under the provisions of sub-section* (2), *the tax payable in respect thereof shall be recoverable from the company and not from such member.*

(5) *Where tax has been paid in respect of any undistributed profits and gains of a company under this section, and such profits and gains are subsequently distributed in any year, the proportionate share therein of any member of the company shall be excluded in computing his total income of that year."*

Insertion of new section 26A in Act XI of 1922.

5. After section 26 of the said Act the following section shall be inserted, namely:—

Procedure in registration of firms.

"26A. (1) Application may be made to the Income-tax Officer on behalf of any firm, constituted under an instrument of partnership specifying the individual shares of the partners, for registration for the purposes of this Act and of any other enactment for the time being in force relating to income-tax or super-tax.

(2) The application shall be made by such person or persons, and at such times, and shall contain such particulars and shall be in such form, *and be verified in such manner*, as may be prescribed; and it shall be dealt with by the Income-tax Officer in such manner as may be prescribed."

Amendment of section 28, Act XI of 1922.

6. For section 28 of the said Act the following section shall be substituted, namely:—

Penalty for concealment of income or improper distribution of profits.

"28. (1) If the Income-tax Officer, the Assistant Commissioner or the Commissioner, in the course of any proceedings under this Act, is satisfied that an assessee has concealed the particulars of his income or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, he may direct that the assessee shall, in addition to the income-tax payable by him, pay by way of penalty a sum not exceeding the amount of the income-tax which would have been avoided if the income so returned by the assessee had been accepted as the correct income.

(2) If the Income-tax Officer, the Assistant Commissioner or the Commissioner, in the course of any proceedings under this Act, is satisfied that the profits of a registered firm have been distributed *otherwise than* in accordance with the shares of the partners as shown in the instrument of partnership registered under this Act, and that any partner has thereby returned his income below its real amount, he may direct that such partner shall, in addition to the income-tax payable by him, pay by way of penalty a sum not exceeding the amount of income-tax which would have been avoided if the income returned by such partner had been accepted as his correct income ; and no refund or other adjustment shall be claimable by any other partner by reason of such direction.

(3) No order shall be made under sub-section (1) or sub-section (2), unless the assessee or partner, as the case may be, has been heard, or has been given a reasonable opportunity of being heard.

(4) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

(5) An Assistant Commissioner or a Commissioner, who has made an order under sub-section (1) or sub-section (2), shall forthwith send a copy of the same to the Income-tax Officer."

Insertion of new section 33A in Act XI of 1922.

7. *After section* 33 *of the said Act the following section shall be inserted, namely :—*

"33A. (1) *Any person aggrieved by an order of an Income-tax Officer under sub-section* (1) *or sub-section* (2) *of section* 23A *may, within thirty days of the passing of such order, lodge an appeal in the office of the Commissioner.*

Reference to Board of Referees.

(2) *The appeal shall be in the prescribed form and shall be verified in the prescribed manner.*

(3) *The Commissioner shall refer such appeal, with a statement of his own opinion thereon, to a Board of Referees for decision ; and the Board of Referees shall decide the appeal after hearing the appellant and any person deputed by the Commissioner :*

Provided that, before making a reference to a Board of Referees, the Commissioner may, and at the request of the appellant shall, in exercise of his powers of revision under section 33, *decide the matters in dispute, and thereupon the assessee may withdraw his appeal or proceed with it.*

(4) *The decision of the Board of Referees shall be forwarded to the Commissioner who shall transmit it to the Income-tax Officer who passed the original order, and shall also send copies to each Income-tax Officer who has made any assessment consequent upon such order ; and where a decision reverses or modifies the order of the Income-tax Officer, fresh assessments shall be made in accordance therewith, or such consequential adjustments as may be required shall be made in any assessments already made.*

(5) *The decision of a Board of Referees shall not be subject to appeal to any Income-tax authority, and shall not be revised by the Commissioner in exercise of his powers under section* 33.

(6) *A Board of Referees shall consist of not less than three and not more than five persons, of whom not less than one-half, including the chairman, shall be non-officials having business experience, and one shall be a person having held judicial office, not inferior to that of a Subordinate Judge or a Judge of a Small Cause Court, for a period of not less than five years.*

(7) *Subject to the provisions of sub-section* (6), *the Central Board of Revenue may make rules regulating the formation, composition and procedure of Board of Referees."*

8. *In section 52 of the said Act, after the word and figure " section 22 " the words and figures " or sub-section (2) of section 26A " shall be inserted, and after the word and figure " section 32 " the words and figures " or sub-section (2) of section 33A " shall be inserted.*

Amendment of section 52, Act XI of 1922.

Amendment of section 54, Act XI of 1922.

9. In sub-section (2) of section 54 of the said Act, after the first proviso the following proviso shall be inserted, namely :—

" Provided, further, that nothing in this section shall apply to the production by a public servant before a Court of any document, declaration or affidavit filed, or the record of any statement or deposition made in a proceeding under section 26A, or to the giving of evidence by a public *servant* in respect thereof."

Amendment of section 66, Act XI of 1922.

10. *In sub-section (2) of section 66 of the said Act,—*

(a) after the word " month " the words " of the making of a decision by a Board of Referees under section 33A or " shall be inserted, and

(b) before the word " order," in the second and third places where it occurs the words " decision or " shall be inserted.

No. 1284/152 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd July* 1929.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
FINANCE DEPARTMENT, BOMBAY.

SIR,

I am directed by my Committee to say they much regret they were unable to comply earlier with the request contained in your letter dated 15th April 1929, to furnish Government with the opinion of the Association on the Indian Income-tax (Amendment) Bill.

My Committee desire me to convey to Government their approval of the Bill as amended by the Select Committee, as in their opinion, it has now been shorn of most of the objectionable features which marked the previous Bill of 1927.

My Committee, however, view with apprehension the substitution of Boards of Referees for High Courts as final appellate authorities, even though their decisions on points of law are subject to a reference to a High Court. The Select Committee appear, in the adoption of this recommendation, to have been guided by the consideration of reducing the burden of work entailed on High Courts by their having to entertain a large number of income-tax references.

Apart from the serious objection to the principle that appellants would be compelled to disclose the details of their business to other merchants forming the panel from which members of Boards of Referees will be selected ; it is to be feared that, however carefully a Board may be constituted, its personnel cannot be expected to inspire that confidence in the strict impartiality of their judgments which those of a High Court would inspire.

The Committee of the Association hold the view that the appointment of a Board of Referees should not rest with the Commissioner of Income-tax as is contemplated by the Select Committee. Even though the Commissioner is directed to avoid selection of persons likely to show bias either for or against the appellant, there is nothing that would tend to remove from the mind of an appellant the very natural apprehension that he is not likely to have a fair hearing from a Board who owe their appointment to the Commissioner of Income-tax.

The Committee of the Association also believe that in matters of such importance, there should be no room for the slightest suspicion of unfairness on the part of an appellant, and that the decisions of the Board of Referees should always be informed by that spirit of justice and equity which are so conspicuous a feature of the decisions of the Indian High Courts.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 29.

INDIAN INCOME-TAX ACT.
CARRY FORWARD OF LOSSES.

THE BOMBAY SHROFF ASSOCIATION,
BOMBAY, 30*th August* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I have the honour to inform you that a representation has been forwarded by my Committee to the Central Board of Revenue in connection with several grievances regarding the Income-tax Act. As this is a matter greatly affecting the interests of the Commercial Community, I have to request your Association to support my Committee by addressing Government in this matter.—Yours, etc.,

DHULABJI MADHAVJI,
Hon. Secretary,
Joint Income-tax Committee of various Associations.

Copy of representation addressed by the Hon. Secretary, Joint Income-tax Committee of various Associations, dated 12th July 1929 to the Central Board of Revenue.

Representatives of various Associations mentioned in the margin* and convened under the auspices of the Bombay Shroff Association to formulate grievances and defects in the working of the Income-tax Act, direct me to address Government as follows :—

(1) *To allow losses to be carried forward.*—The matter has been pressed on Government both by the European and Indian Commercial Communities for the last so many years. You had been pleased to inform the Marwari Chamber of Commerce, Ltd., by your communication No. 970 dated the 20th February 1929 that the matter was under the consideration of Government but so far no orders appear to have been passed. The demand of a right to carry forward the losses of previous years is a long standing grievance and that some degree of promptness is called for. The first quarter of the new fiscal year is completed and assessments have begun to be levied. If no decision is reached immediately it will mean that the vast numbers of the Trading Community who have suffered long and patiently under serious injustice, who are now being hard hit by the continued trade depression and who are practically on their last legs now will be denied, for still one year more, the redress to which they have been wearily looking forward. The cost of living remaining at a fairly high level, the overhead charges in business show little or no tendency to fall while business men have to be satisfied with scanty profits or to put up with serious losses continuing year after year. We submit, therefore, that Government be pleased to reach an early decision in this matter. The Commercial Community in England have been enjoying this right which has now been extended to 6 years. The Indian Taxation Inquiry Committee have admitted the justice of this relief and have recommended accordingly. Since then all commercial organizations have with one voice demanded it from time to time and it is difficult to understand why it is being withheld

* Not printed.

in this country. It is painful to think that while Government are deliberating over this act of justice several struggling business concerns are being ruined year after year. There is no doubt that if this relief had been granted already many firms would have survived and the many more which are struggling for their very existence would have been better able to withstand the hard times through which they are passing. We do not wish to argue the merits of the relief prayed for; they are so obvious and just. When losses have reduced the capital of a firm or business there can be no justice in compelling that firm or business to pay income-tax until by the profits of the subsequent years the losses are wiped out and there is a taxable surplus. As things now are, the income-tax operates as a tax on capital rather than on earnings.

(2) *Reopening the assessment under section* 34.—The Income-tax Officer reopens assessment under the provisions of Section 34 and proceeds to reassess the income *de novo* on the grounds either that some income has escaped assessment altogether or that it has been assessed at a lower rate. This procedure is, we submit, quite irregular. In all cases when the officer reopens a case he is bound under this section to mention what particular items of income have escaped assessment or which of them have been assessed at a lower rate. Instead he calls for a return of all the income and subjects the accounts to a detailed and complete examination or re-examination in order to increase the assessment. In all equity and fairness he must specify the income that has escaped assessment or assessed at a lower rate and to give opportunity to the assessee to give explanation on those particular points. The present roving and indefinite re-examination is manifestly unfair, encourages the Income-tax Officer to extend his jurisdiction beyond the limits permitted by law and operates as a great hardship on the public. On the other hand when the Income-tax Officer finds that the assessment levied is more than what is actually due he at once stops proceedings instead of reducing the amount. My Committee submit that this sort of procedure is one sided and gives the authority unlimited power to try to increase the assessment while it denies just relief to the assessee. Apart from the obvious injustice, unfairness and inequity of such a procedure it is unwarranted by the section itself and also by explanation given in the para. 79 of the Income-tax Manual. I am therefore directed to request Government to be pleased to lay down a procedure in the manual that would be fair to all concerned and being in clear and unequivocal terms may be such as would not lend itself to more than one interpretation.

(3) *Brokers and Commission Agents.*—The interpretation of the term Agent in the sections 42 and 43 of the Income-tax Act as now put by the authorities seeks to penalize *bona fide* brokers and commission agents by treating them as 'agents' and income-tax offices issue notices on Brokers and Commission Agents to file the returns of the incomes of their non-resident clients. In your communication No. 970 dated the 20th February 1929, you have been pleased to state to the Marwari Chamber of Commerce, Ltd., that the procedure laid down in para. 84 (3) was being strictly observed; but this is not always the case. A complaint has been received from one member of the Grain Merchants' Association that he was served with notices for his non-resident clients who have sent goods here to be sold on commission. When the Income-tax Commissioner was approached, he could not see his way to interfere in the matter and the proceedings went on quite contrary to the spirit of the para. 84 (3). Instances can be multiplied—indeed they are almost of daily occurrence where the brokers and commission agents are made liable for the tax leviable on their up-country clients. The levy is unjust, illegal and subjects the brokers to serious hardships. Copies* of correspondence are annexed herewith.

Under the circumstances my Committee are driven to the conclusion that sections 42 and 43 and the explanations given in the para. 84 (3) are not enough to protect the brokers and commission agents from this sort of harassment and they strongly urge on Government the necessity for laying down definite rules in this behalf as has been done in the English Act. The Rule 10 in the English Act is as follows:—

"Nothing in these rules shall render a non-resident person chargeable in the name of a broker or a general commission agent or in the name of an agent, not being an authorized person carrying on the regular agency of the non-resident person or a person chargeable as if he were an agent in pursuance of these rules in respect of profits or gains arising from sales or transactions carried out through such a broker or agent."

* Not printed.

My Committee are of opinion that this Rule should be incorporated in the Rules in this Country as early as possible with a view to remove these genuine grievances of the Commercial Community.

The spirit of the Income-tax Act and the instructions to the department as laid down in the Manual are to help the assessee to find out the true income ; but my Committee desire to state with all emphasis at their command that the whole procedure followed and spirit displayed by the Income-tax Officers are quite contray to these intentions. The Income-tax Department unfortunately gives no help to the assessee but on the contrary acts in a domineering spirit and puts obstacles in his path and tries to confound him in all possible ways, thus causing undue harassment to the assessee. Again it always tries to levy more and more tax ignoring the justification or the propriety of the objections raised. Some time no relief is given till the afflicted party threatens to carry the matter to the High Court for the adjudication of the issues. While urging the removal of the most outstanding grievances as stated herein, my Committee respectfully submit that the whole spirit of working the Act must be changed so as to make it conform to the intentions and instructions of the framers of the Act. The assessment and the adjudication of an issue should always be made with an eye to fairness to the public even if that should entail some sacrifice of revenue and not solely, as at present, with a view to enhance the levy regardless of consideration of justice and equity.

Copy of letter No. D. Dis. No. 599-I. T./29 dated the 31st August 1929 from the Central Board of Revenue, Simla, addressed to the Hon. Secretary, the Joint Income-tax Committee of Various Associations, Bombay.

SUBJECT :—*Indian Income-tax Act—Working of—Defects in—Joint Income-tax Committee for Various Associations—Bombay Representation from—Your letter dated the 12th July, 1929.*

With reference to the questions raised in your letter quoted above, I am directed to reply as below :—

1. *The carry forward of losses.*—The views of the Association in the matter have been noted.

2. *The reopening of assessments under section 34.*—The form of notice issued under Section 34 (I. T. 90) cites the head of income under which there has been an escape from assessment but also calls for a return of income from all sources chargeable to income-tax as the Section permits. The Board believes that Income-tax Officers are complying correctly with the requirements of the form. Income-tax Officers have no power to revise an assessment generally but only to deal with the income which has escaped assessment. They have also no power to reduce assessment if there is evidence of over-assessment as they are dealing merely with income which is considered to have escaped assessment. In these circumstances, they have no option but to stop all proceedings.

3. *Brokers and Commission Agents.*—As regards the interpretation of the term " agent " in Sections 42 and 43, it is understood that a reference is about to be made to the Bombay High Court. The Board has, however, noted the remarks of your Association in the matter but proposes to await the decision of the High Court.

Copy forwarded, with compliments, for information to : The Secretary, Bombay Mill-owners' Association, Bombay.

CHUNILAL V. MODY,
Secretary,
Bombay Shroff Association.

No. 2308/206 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *19th November* 1929.

THE SECRETARY,
THE CENTRAL BOARD OF REVENUE, NEW DELHI.

SIR,

I am directed by the Committee of the Millowners' Association to invite your attention to para. 1 of a representation dated the 12th July 1929 addressed to you by a Joint Income-tax Committee of various associations in Bombay pointing out certain defects in the working of the Indian Income-tax Act.

While my Committee are pleased to learn that the suggestion made in para. 1 of the representation referred to above, viz., " the carry forward of losses," is receiving the attention of Government, they also desire to express their own views on the subject for the consideration of the Government of India.

In supporting the relief urged by the Joint Income-tax Committee, my Committee would, at the outset, like to make a brief reference to the Income-tax Law in important commercial and industrial countries of the west, the United Kingdom and the United States of America, to show that the principle involved has already been recognized in those countries.

In England, before the Finance Act of 1926 was passed, the statutory profits for any year were computed by taking the average profits of the three preceding years. In this way, profits were, to a large extent, " evened out." The average of three years was adopted for trades, manufactures and professions, five years for mines, and with regard to certain other profits, seven years. The trade depression that prevailed in England immediately after the War revealed that the average of three years was not sufficient to protect trades and manufactures, and it was felt that, unless the relief was greatly extended, they would be hard hit. The Royal Commission on Income-tax, 1920, made certain recommendations in this connection, and the Finance Act of 1926 brought about certain important changes in the law. By Section 29, the three years' average was done away with, and it was laid down that tax should be computed on the income of the year preceding the year of assessment, as in India. It was also further provided by Section 33 of the Act that the assessee can claim a set-off in respect of losses made within six years.

Section 33 of the Income-tax Act reads as follows :—

> " Where a person has, in any trade, profession or vocation carried on by him, either solely or in partnership, suffered a loss in respect of which relief has not been wholly given under Section 34 of the Income-tax Act, 1918 (which relates to relief in respect of certain losses), or under Rule 13 of the Rules applicable to Cases I and II of Schedule D (which provides for the setting off of losses against profits or gains in a distinct trade), or under any other provision of the Income-tax Act, he may claim that any portion of the loss for which relief has not been so given shall be carried forward, and as far as may be, deducted from or set-off against the amount of profits or gains on which he is assessed under Schedule D in respect of that trade, profession or vocation for the six following years of assessment."

Thus, instead of 3 years' average, the assessee in England now gets six years' time to wipe off his losses.

Under the United States law, a tax payer with a net loss in any year may deduct the amount thereof from the income of the succeeding taxable year, and if there is insufficient income in that year against which to offset the loss, then the balance may be applied against the income of the following year.

The Committee of the Association understand that, when the Income Tax Bill was before the Assembly in 1922, a proposal was put forward that losses in business should be carried forward and set off against profits of succeeding years. This was turned down by the Select Committee, but when the Bill came up for discussion before the House, Mr. Agarwalla

moved an amendment to the effect that, whenever there is a loss in business, it should be taken into consideration in calculating the assessable profits of the succeeding year. Government opposed the resolution through their official spokesman in the House, and ultimately won their case, though a careful perusal of the speeches made on the occasion does not reveal a single argument in justification of the adoption of a different practice in India as compared with the United Kingdom.

The question was also considered by the Indian Taxation Enquiry Committee (1924-25) and their findings are reproduced below :—

> " 230. The present basis of assessment is the income for the previous year, as compared with the income for the current year, which was the basis under the Act of 1918, and the average of three years, which is the basis in England. The one serious criticism made of the present arrangements is that, while they levy taxes on profits in every year in which a profit is made, they make inadequate provision for the setting off of losses against profits of subsequent years. This is a circumstance for which provision is made in the English law under the three years average system, and the Royal Commission on the Income-tax, 1920, recommended that a set-off for six years should be allowed if the previous year's profit was adopted as the basis of assessment. It is true that a majority of the Australian Royal Commission advised against such a set-off being allowed, but they did so on grounds with which the Committee are unable to agree. It seems to them that the substantial justice of the claim to be permitted to set off cannot be denied, but they recognize the necessity in Indian conditions for a strict limitation of the concession and for hedging it round with conditions. Their proposal is that a loss sustained in any one year should be allowed to be set-off against the profits in the next subsequent year only, subject to the condition that any assessee who claims to have made a loss must prove the fact by producing his accounts as soon as possible after the close of the year in which the loss is made."

My Committee do not see any reason for a strict limitation of the concession and for hedging it round with conditions as mentioned by the Taxation Enquiry Committee. The Enquiry Committee seem to have overlooked the fact that the losses have to be proved, and if an assessee fails to prove a loss, he would fail to get the benefit of the set-off. There are now regular registers of assessees, and each assessee has to file an annual return, whether it shows a profit or loss. His books are also called for and examined, and there are also notes on record of such examinations. It is therefore rather unfortunate that the Enquiry Committee took a somewhat narrow view in this matter, but my Committee are sure that they might have taken altogether a different view if the British Finance Act of 1926 had been passed when they wrote their report.

My Committee feel that the relief sought for is long overdue, and they trust that the matter will receive Government's sympathetic consideration.—I have, etc.,

T. MALONEY,
Secretary.

C. No. 599-I. T./29.

CENTRAL BOARD OF REVENUE,
NEW DELHI, *28th November* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

Losses.—Carry forward of—Suggested amendment of the Indian Income-tax Act (XI-22) —The Millowners' Association, Bombay—Your letter No. 2308/206 *of* 1929 *dated the 19th November* 1929.

I am directed to acknowledge the receipt of your letter quoted above.—I have, etc.,

V. S. SUNDARAM,
Secretary, Central Board of Revenue.

APPENDIX 30.

SALE OF GOODS BILL.

No. 5396/2-B.

HOME DEPARTMENT,
BOMBAY CASTLE, *12th/27th August* 1929.

THE SECRETARY,
THE BOMBAY MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*The Sale of Goods Bill.* (*Indian Contract Act, Chapter VII.*)

I am directed by the Governor in Council to forward herewith, a copy of Government Resolution* in this Department, No. 5396/2, dated this day, and to request that you will be so good as to favour Government with the opinion of the Bombay Millowners' Association on the provisions of the Sale of Goods Bill—I have, etc.,

(Sd.) ILLEGIBLE,
for Acting Secretary to the Government of Bombay,
Home Department.

Report of the Special Committee on the Sale of Goods Bill.

In accordance with the Legislative Department Resolution, No. 47-I./29-C. & G., dated the 28th March 1929 (Appendix A), we, the members of the Committee appointed by the Government of India to examine the provisions of the Indian Sale of Goods Bill, have the honour to submit the following report :—

1. The constitution of the Committee was as follows :—

CHAIRMAN.

The Honourable Sir Brojendra Lal Mitter, Kt., Bar-at-Law, Law Member of the Council of the Governor-General.

MEMBERS.

(1) Mr. D. F. Mulla, C.I.E., M.A., LL.B., Officiating Advocate-General, Bombay.

(2) Mr. M. R. Jayakar, M.A., LL.B., Bar-at-Law, M.L.A.

(3) Mr. Alladi Krishnaswamy Ayyar, Advocate-General, Madras.

Mr. W. T. M. Wright, C.I.E., I.C.S., Joint Secretary and Draftsman to the Government of India, Legislative Department, attended the meetings of the Committee, and Mr. J. R. Dhurandhar, B.A.,LL.B., Assistant Secretary to the Government of Bombay, Legal Department, acted as Secretary to the Committee.

2. The Committee assembled at Simla on the 29th April, 1929, when its first meeting was held, and continued its deliberations daily until the 9th May, 1929. A Bill to amend and define the law relating to the Sale of Goods, with the notes setting forth the reasons for the proposed amendments, which had already been prepared in the Legislative Department of the Government of India, was placed before us, and formed the basis of our discussions.

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* Not printed.

3. Before the passing of the Indian Contract Act, 1872, Chapter VII, of which contains the law relating to the sale of goods or moveables, the law on this subject was not only not uniform throughout British India but was also, outside the limits of the original jurisdiction of the High Courts, extremely uncertain in its application. Within the limits of the Presidency-towns, the rules of English law, including those in the Statute of Frauds, were applied, whilst in the mofussil it was doubtful whether the Statute of Frauds was applicable and, as observed by the Indian Law Commissioners in their second Report, the Judge was to a great extent without the guidance of any positive law beyond the rule that his decision should be such as he deemed to be in accordance with "justice, equity and good conscience." To remedy this unsatisfactory state of affairs, the Indian Law Commissioners framed, in their second Report, dated the 28th July, 1866, a set of rules relating to the general law of contracts including therein provisions relating to the sale of moveables. The draft of the Law Commissioners underwent several changes at the hands of the then Law Members, Sir Henry Maine and Sir James Stephen, and also in the Select Committee of the Indian Legislature. But, as stated by Sir James Stephen himself while presenting the Report of the Select Committee on the Indian Contract Bill, the chapter on the sale of goods, except in regard to the rule as to market overt, represented generally the English law on the subject as it then stood.

4. The rules of English law relating to the sale of goods had grown up mainly out of judicial decisions. Along with the general law of contract, they were the product of many generations and were adapted to the circumstances and exigencies of the times and the dealings of the people. They were, however, largely dominated by the provisions of the Statute of Frauds which was passed in the reign of Charles the Second. The Law Commissioners, as well as those who were ultimately responsible for framing the Indian Contract Act, at once realised that the provisions of the Statute of Frauds, although followed in the Presidency-towns, were not suitable to the conditions prevailing in this country, and that "any law relating to this important subject must at any rate be free from the inexpressible confusion and intricacy which is thrown over every part of that Statute in consequence of its vague language."

5. In 1870, various branches of law were being codified in British India. The main object in view was, in the words of Sir James Stephen, "that of providing a body of law to the Government of the country so expressed that it might be readily understood both by English and Native Government servants without extrinsic help from the English law libraries." What was urgently needed was a guide for the judge or magistrate who had but little legal training, derived little or no assistance from the Bar and worked at a distance from any law library.

6. Whatever merit the simple and elementary rules embodied in the Indian Contract Act may have had, and however sufficient and suitable they may have been for the needs which they were intended to meet in 1872, the passage of time has revealed defects the removal of which has become necessary in order to keep the law abreast of the developments of modern business relations. The law relating to the sale of goods appertains mainly to mercantile transactions. There can be no doubt that during the last half-century conditions in this country relating to trade and business have undergone material changes. Methods of business have largely altered and new relations have arisen between man and man. In dealing with these relations, it has been necessary to give recognition to new principles, and the Indian Courts have found that a law enacted more than fifty years ago is entirely inadequate to enable them to deal with these new relations or give effect to the new principles. The result has been that on various occasions the Courts have had to hold that Chapter VII of the Indian Contract Act is not exhaustive, and to import therein analogies from the decisions of the English Courts.

7. The English law relating to the sale of goods which was admittedly the basis of Chapter VII of the Indian Contract Act has itself since 1872 undergone drastic changes, and was finally codified in 1893 by the present Sale of Goods Act (56 & 57 Vict., C. 71), which discards many of the old common law rules upon which Chapter VII of the Indian Act was based, in favour of provisions more suited to modern conditions or more convenient in actual practice.

8. By the Bill referred for our consideration, the law relating particularly to the sale of goods is embodied in a separate enactment, although many of the general principles contained in the Indian Contract Act will continue to be applicable thereto. When Sir James Stephen moved the Indian Contract Bill, he admitted that it was not, and could not pretend to be, a complete code upon the branch of law to which it related. He, however, expressed a hope that in later years it would be easy to enact supplementary chapters relating to the several branches of the law of contract which the Bill did not touch. This hope has never been fulfilled. In later years it was found more convenient to have separate enactments for the several branches of the law of contract, *e.g.*, the Transfer of Property Act, the Negotiable Instruments Act, and the Merchant Shipping Act. In our opinion, in view of the complexity of modern conditions, the time has now come when this process should be accelerated by embodying the different branches of law relating to contract in separate self-contained enactments; and we hope that the Bill which we attach to our Report may be passed into law at an early date and may be but the first of the series required to complete the task which we have outlined above.

9. The Bill referred to us was mainly based on the English Sale of Goods Act, 1893. This Act has stood the test of nearly thirty-five years of practical application, and in the words of Lord Parker in *re* Parchim (1918) A. C. 157 at pages 160-161, " is a very successful and correct codification of this branch of the mercantile law." As is shown in Appendix B* to our Report, most of the Colonies and Overseas Dominions have adopted and re-enacted the Act with only such small variations as have been found necessary to adapt its provisions to local circumstances. It is also remarkable that the Uniform Sales Act, passed in 1906 in the United States of America and adopted in twenty out of fifty-three States and territories, is based very largely on the English Act. These facts constitute striking evidence of the completeness and the universal suitability of its provisions.

10. In mercantile transactions a conflict of laws should, as far as possible, be avoided. Uniformity of law in various countries, particularly in those which have business or trade dealings with one another, is highly convenient and desirable. We, therefore, approve of the proposal to adopt the provisions of the English Sale of Goods Act so far as they are suitable to Indian conditions as the basis for the present Bill, and thus to make the Indian Law relating to the sale of goods as nearly as possible uniform with the law in force in other parts of the British Empire.

11. The provisions of the English Act are far more elaborate and comprehensive than those of Chapter VII of the Indian Contract Act, and in their arrangement the English Act is more logical and methodical. As we have already observed, it has revised and brought up-to-date the rules of the English Common Law. Moreover, the adoption of the English Act as the basis of the present Bill will enable Indian Courts to interpret its provisions in the light of the decisions of the English Courts.

12. In adopting the provisions of the English Act we have not been unmindful of the needs and exigencies of this country. Wherever it has been found that a rule obtaining in England, such as that relating to market overt, is not suitable to Indian conditions, the rule has been rejected. We have, moreover, carefully scrutinised the provisions of the English Act in the light of the decisions of English Courts since 1893, and where those decisions have shown the provisions of the English Act to be defective or ambiguous, we have attempted to improve upon them. We have also retained several of the provisions of the Indian Contract Act which we consider necessary or useful to meet special conditions existing in India. The Bill as revised by us on the above lines is attached to our Report as Appendix C.*

13. A detailed explanation of the various clauses of the Bill is set out in our notes in Appendix D. * But we think it desirable to draw attention to the following few points of importance:

(*a*) The present Bill embodies the principle that the question whether a contract for the sale of goods does or does not pass the property in the goods from the buyer to the seller must in all cases be determined by the intention of the parties

* Not printed.

to the contract. The provisions of Chapter VII of the Indian Contract Act are vague and conflicting on this point. The Bill codifies the rules by which that intention may be ascertained, but the operation of these rules will be displaced by any terms of the contract defining the intention or by any attendant circumstances, including the conduct of the parties, rendering it ascertainable. In following this principle, we have borne in mind that in mercantile matters the certainty of the rule is often of more importance than the substance. If the parties know beforehand what their legal position is, they can provide for their particular wants by express stipulations. Sale, after all, is a consensual contract, and the Bill does not prevent the parties from making any bargain they please. Its object is to lay down clear rules for the cases where the parties have either framed no intention or failed to express it.

(*b*) The distinction between a sale and an agreement to sell, which was not clear in Chapter VII of the Indian Contract Act, has been clearly brought out. This distinction is very necessary to determine the rights and liabilities of the parties to the contract.

(*c*) It is made clear that a contract of sale can be made by mere offer and acceptance. Neither payment nor delivery is necessary for the purpose.

(*d*) Before 1893 the law in England relating to warranties and conditions was in a very confused state. In the Indian Contract Act the word "warranty" has been used in a very vague sense. In some provisions it denotes a condition which would enable a party aggrieved by its breach to repudiate the contract, while in others it enables him to claim damages only. In the Bill this ambiguity has been removed.

(*e*) There is much conflict of decisions in India regarding the meaning of section 108 of the Indian Contract Act which relates to sales by ostensible owners. This is to a certain extent due to the obscure phraseology of the section itself. We have tried to remove this obscurity in clauses 27 to 30 of the Bill to simplify the law on the subject.

(*f*) We have elaborated the rules relating to delivery to carriers, stoppage in transit and auction sales.

(*g*) We have anxiously considered the question of the retention of the Illustrations appearing in Chapter VII of the Indian Contract Act and of the insertion of Illustrations to new provisions. Our decision is that the better policy is to forego all Illustrations, leaving the Courts to construe the sections as they stand.

14. In conclusion, we desire to place on record our high sense of obligation to Mr. W. T. M. Wright and Mr. J. R. Dhurandhar, who attended the meetings of the Committee and took part in its deliberations. Mr. Wright rendered us great assistance in drafting the clauses of the Bill and in preparing this Report. Mr. Dhurandhar who acted as Secretary brought to bear upon the work great industry in collecting references and otherwise assisting us in the preparation of our notes.

SIMLA,
20th June 1929. — B. L. MITTER.

BOMBAY,
11th June 1929. — D. F. MULLA.

BOMBAY,
17th June 1929. — M. R. JAYAKAR.

OOTACAMUND,
11th June 1929. — A. KRISHNASWAMI AIYAR.

Appendix A.

RESOLUTION.

New Delhi, the 28th March 1929.

No. 47-I/29-C. & G.—The Government of India have had under consideration the desirability of codifying the law relating to the sale of goods in a separate enactment which will replace Chapter VII of the Indian Contract Act, 1872. A preliminary draft Bill has been prepared which the Governor-General in Council has decided to remit to a small Committee of experts before it is introduced in the Indian Legislature. The previous examination of a highly technical piece of legislation of this character by a Committee composed of lawyers of eminence will, he feels assured, command general approval. The Committee will be constituted as follows :—

President.—The Honourable Sir B. L. Mitter, Kt., Bar-at-Law, Law Member of the Council of the Governor-General.

Members.—Mr. D. F. Mulla, C.I.E., M.A., LL.B., Officiating Advocate-General, Bombay, Mr. M. R. Jayakar, M.L.A., Bar-at-Law, and Mr. Alladi Krishnaswamy Aiyar, Advocate-General, Madras.

The Committee will meet in Simla by the 29th April 1929. The Government of India hope to introduce the Bill during the next session of the Indian Legislature.

No. 2450/243 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *14th December* 1929.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
HOME DEPARTMENT, BOMBAY.

SIR,

SUBJECT :—*The Sale of Goods Bill.*

With reference to your letter No. 5396/2-B dated 12/27th August 1929 on the above subject, I am directed by the Committee of the Association to request you to convey to Government their views on the subject of the Sale of Goods Bill.

The Committee desire me to state that they approve of the principles underlying the legislation which the Bill seeks to enact as likely to place the law relating to the sale of goods on a more definite basis than hitherto.

I may add that the Committee of the Association are in consultation with their solicitors with regard to the effect of certain clauses of the Bill on the course of business transactions which are peculiar to the cotton textile industry in Bombay. The Committee of the Association also desire me to state that any criticisms of particular clauses of the Bill, which the Association might think it advisable to make, will be made by Mr. H. P. Mody, the Association's representative in the Legislative Assembly.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 31.

AMENDMENT OF THE INDIAN LAW OF EVIDENCE—LIST OF DOCUMENTS TO BE ACCEPTED AS *PRIMA FACIE* CORRECT BY LAW COURTS WITHOUT FORMAL PROOF.

No. 1168/2-B.

HOME DEPARTMENT,
BOMBAY CASTLE, *16th September* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Law of Evidence. Commercial documents accepted as* prima facie *correct in mercantile circles; amendment of the—so as to dispense with the proof of—.*

With reference to the correspondence ending with your letter No. 1657/158, dated the 15th September 1927, regarding the proposed amendment of the Law of Evidence in regard to certain commercial documents, I am directed to forward herewith a copy of a letter from the Government of India in the Home Department No. F. 136/27-Judicial, dated the 26th August 1929, and to request that you will be so good as to favour Government with the views of the Millowners' Association, Bombay, as to the documents which should be included in the schedule of the Act which the Government of India propose to enact.—I have, etc.,

G. F. S. COLLINS,
Secretary to the Government of Bombay,
Home Department.

Copy of letter from the Government of India, Home Department, No. 136/27-Judicial, dated 26th August 1929, to the Secretary to the Government of Bombay, Home Department.

I am directed to refer to the correspondence ending with your letter No. 1168/2-B, dated the 2nd December 1927, on the above subject.

2. The Government of India have decided to undertake legislation so that commercial documents which are accepted as *prima facie* correct in commercial circles may be admitted in evidence without formal proof. They have further decided that the proposed legislation should take the form of a separate Act on the lines of the Bankers' Book Evidence Act, 1891. They are of opinion that it should not be confined to any particular class of suits or any particular class of courts, that the term "commercial documents" should not be defined, but that a list of such documents should be set out in a schedule to the Act, power being reserved to the Government of India to add to the list from time to time.

3. Before steps are taken for the introduction of the proposed legislation, the Government of India would be glad to be furnished with the views of the local Government, after consulting the Hon'ble the Chief Justice and Judges of the High Court, Bombay, Judicial Commissioner, Sind, and such commercial bodies as they may think necessary as to the documents which should be included in the schedule.

No. 2378/214 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd December* 1929.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
HOME DEPARTMENT, BOMBAY.

SIR,

SUBJECT:—*Law of Evidence. Commercial documents accepted as* prima facie *correct in mercantile circles; amendment of the—so as to dispense with the proof of—.*

With reference to your letter No. 1168/2-B, dated 16th September 1929, forwarding therewith a copy of a letter from the Government of India in the Home Department, No. F. 136/27 Judicial dated 26th August 1929, to the Association, requesting the Association to furnish Government with its views on the proposed amendment of the Law of Evidence in regard to certain commercial documents, I am directed by the Committee of the Association to state that they view with favour Government's decision to undertake legislation so that commercial documents which are accepted as *prima facie* correct in commercial circles may be admitted in evidence without formal proof.

The Committee of the Association agree with Government in making the proposed legislation take the form of a separate Act on the lines of the Bankers' Book Evidence Act, 1891, and having a schedule in which a list of documents which should be admitted in evidence without formal proof, should be set out, instead of defining the term "commercial documents."

I am desired by the Committee of the Association to say that they would like to suggest the inclusion of the following documents in the proposed list:—

1. Certificates of the Manchester Ship Canal, or of any similarly recognized authority in any British Colony, or in a Foreign Country, as to dates of receipt of goods;

2. Lloyds' Shipping Register, or other recognized Shipping Register of any British Colony, or a Foreign Country;

3. Lloyds' Weekly Shipping Index, or any similarly recognized publication in any British Colony, or in a Foreign Country;

4. Consular certificates in respect of goods shipped or shut out;

5. Survey Reports by Surveyors appointed by a Chamber of Commerce;

6. General Average Statements;

7. Official Logs kept by British Ships;

8. Account Sales of a Foreign Agent;

9. Arbitration awards made in Foreign Countries according to the law for the time being in force in that country and endorsed by the British Consular authority resident there;

10. Certificates of the registration of Trade Marks and Trade Numbers registered by Chambers of Commerce and/or other commercial or industrial associations in accordance with the rules and regulations of such Chambers or Associations prescribed for such registration of Trade Marks or Trade Numbers.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 32.

AMENDMENT OF THE WORKMEN'S COMPENSATION ACT.

No. 264/D.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 10*th January* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR

SUBJECT :—*Workmen's Compensation Act*, 1923. *Amendments to*—.

I am directed by the Governor in Council to forward herewith a copy of Government Resolution No. 264, dated the 18th December 1928, and to request that you will be so good as to furnish the Director, Labour Office, with the views of your Association by the prescribed date.—I have, etc.,

S. M. THENGE,
For *Under Secretary to the Government of Bombay,*
General Department.

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Resolution No. 264.

BOMBAY CASTLE, 18*th December* 1928.

Letter from the Government of India, Department of Industries and Labour, No. L. 1125, dated the 30th November 1928 :—

"I am directed to refer to letter No. F. 111-I-28-A., dated the 4th October 1928, from the Legislative Department forwarding a copy of a Bill further to amend the Workmen's Compensation Act, 1923, for certain purposes which was introduced during the last session of the Legislative Assembly and circulated for the purpose of eliciting opinions thereon. This Bill is confined to the amendment of those sections which are admittedly defective and to the introduction of changes which are likely to raise no important controversial points and which will be generally recognized as improvements. But now that some experience of the working of the Act is available, it is desirable to re-examine the principles underlying the present Act and its more important features. The Act was admittedly an experimental measure and many of its features owe their origin more to a desire to minimise the difficulties attendant on the introduction of an entirely new measure of this kind than to any belief in their permanent value.

"2. *The scope of the Act.*—In any revision of the Act the two most important questions which require consideration are the definition of the workmen to whom the Act applies and the scales of compensation payable. The present Act aimed at the inclusion only of persons employed in branches of industry which were both organized and hazardous, and in extending the Act to fresh classes the Government of India have endeavoured to follow this principle. The great majority of the workmen who satisfy these conditions already come under the operation of the Act and if these conditions are to be maintained, no large extension of the scope of the Act is possible. It is difficult, however, to justify the exclusion of other classes

of workmen on grounds of logic alone. The mere fact that an occupation cannot be described as hazardous is hardly sufficient justification for denying compensation to those who suffer from the rare accidents which occur and the fact that an industry is not organized in no way minimises the hardship which accidents involve on workmen or their dependents.

"3. No great difficulty would be created by the inclusion within the Act of workmen engaged in branches of industry which are not particularly hazardous and which are organized, e.g., to workmen employed on plantations. But the extension of the Act to workers in unorganized industries raises more serious problems, for the employer in an unorganized industry is not as a rule in a position to pay the compensation which would be due in the event of a serious accident. Nor would he be likely in most cases to take advantage of such facilities for insurance as are available. It would seem, therefore, that unless some scheme of compulsory insurance can be introduced, it would be unwise to contemplate any large extension of the scope of the Act. The Government of India are provisionally of the view that the endeavour to introduce any scheme of compulsory insurance, at any rate in unorganized industries, would be attended by serious administrative difficulties. In particular, the expense of administering such a scheme outside the more important urban areas would probably be prohibitive. But they would be glad if the local Government would consider, in the light of the above observations, the desirability of bringing further classes of workers within the scope of the Act. In particular, they would welcome any specific suggestions for additions to Schedule II of the Act.

"4. *The scales of compensation.*—The main principles of the existing scales of compensation are:—

(1) The payment of a lump sum equivalent to $2\frac{1}{2}$ years' wages of the deceased workman in cases of death of adult workmen.

(2) The payment of lump sums equivalent to $3\frac{1}{2}$ years' wages (or in the case of minors, 7 years' wages) in the case of complete permanent disablement with proportionately smaller sums for partial permanent disablement.

(3) The payment of allowances at half the wage rate for workmen temporarily disabled, with provisions for commutation. The most striking feature of the Indian Act in this respect is the preference shown for lump sums as against recurring payments and there is no doubt that in a country where industrial labour is drawn to a large extent from distant areas the payment of lump sums involves much less administrative difficulty than the payment of pensions. On the other hand, money received in the form of lump sums, particularly by ignorant workmen and their dependents, is apt to be expended in an improvident manner; and the payment of pensions, if it could be smoothly effected, would result as a rule in the receipt of substantially greater benefit for an equivalent amount of expenditure. The Government of India would be glad to know to what extent (if any) it is desirable, in the opinion of the local Government, that recurring payments should be substituted for lump-sum payments in granting compensation.

"5. As regards the level of the scales, I am to invite attention to the Recommendation on the minimum scale of compensation laid down by the Seventh International Labour Conference; a copy of this Recommendation is enclosed.* It will be observed that the main principle underlying this Recommendation is that the scales of compensation should be so framed as to provide the equivalent of two-thirds of the amount which the workman would have earned had he not been killed or incapacitated. The adoption of these principles in the Indian Act would involve an enhancement of one-third in the rate of payment for temporary incapacity and would probably involve substantial enhancements of the amounts payable on account of death or permanent incapacity; and the Government of India desire to receive opinions regarding the desirability of altering the scales. They are provisionally inclined to the view that in respect of the more poorly paid workmen in particular an enhancement would be justified and that, whether the scales for workmen generally are modified or not, the minimum scales of compensation which result from the application of Schedule IV of the Act might suitably be raised.

* Printed as an accompaniment to this Resolution.

"6. *The waiting period.*—A further question which arises in connection with the scales of compensation concerns the date from which compensation is payable. Under the Act as it stands at present, no compensation is payable in respect of the first ten days of disablement and it has been suggested that this waiting period is too long and results in hardship. While the period is admittedly longer than that prescribed by the great majority of Acts in other countries, the Government of India feel some doubt as to the wisdom of making a general reduction. It should be borne in mind that every reduction involves a very large increase in the number of cases that can be brought under the Act. Experience in other countries in respect of accident frequency indicates that a reduction of the present period by only three days would involve an increase of about 25 per cent. in the number of possible cases. And even if the period were reduced to as low as four days, the amount of compensation for temporary disablement due to a workman who was disabled for a period of less than ten days would seldom exceed Rs. 2 or 3, and it would not ordinarily be worth his while to contest such a claim where an employer refused to pay.

"7. But the waiting period, in addition to excluding a large number of possible new claims for very short periods, operates to diminish the amount of compensation payable to workmen disabled for longer periods. And it is possible to minimize this effect without opening the door to a large number of trivial claims by providing that, where the disablement has lasted more than ten days, the workmen should be entitled to receive compensation from an earlier date, e.g., from the fourth day of disablement. This method, which is known as 'dating back,' has been adopted in a number of Acts in other countries and was at one time in force in England. The disadvantage attendant on it is that it provides in a number of cases a strong temptation to malinger. For the workman who returns to work, for example, on the tenth day is entitled to no compensation, whereas if his disablement lasts for one more day, he receives compensation for a week. In spite of this disadvantage, the possibility of introducing 'dating back' provisions deserves consideration.

"8. *The definition of 'dependents.'*—The provisions of the Act relating to dependents were designed mainly in order to avoid administrative difficulties and it was recognized at the time that they might be somewhat arbitrary in their operation. The present law is briefly as follows. The amount of compensation to be distributed is independent of the number of the dependents and of the degree of their dependence on the deceased workman. Provided that there is a single relative falling within the group specified in section 2 (1) (*d*) of the Act, the whole of the compensation has to be distributed and, so far as the employer is concerned, the question of whether any of the relatives was actually dependent or not is immaterial. The Commissioner has complete discretion regarding the distribution of the amount and in exercising this discretion, he is naturally guided by the extent to which the various claimants were dependent on the deceased. But as the Act at present stands, he may be compelled on occasion to grant the whole of the compensation to relatives who are in no way dependent, and he may find himself unable to give compensation to other relatives who were dependent but who do not come within the definition of 'dependent' given in the Act. The Government of India have received suggestions that the list of dependents should be enlarged, but they are provisionally of opinion that this would be an unwise step so long as the present principles are maintained. For, while there are other relatives who are in some cases actually dependent on the deceased, e.g., widowed sisters and widowed daughters, every addition to the list of a relative who is not in the great majority of cases an actual dependent increases the risk of compensation going to those who have no just claim to it. And it would seem that if any amendment of these provisions is required, the amendment should be of a more radical character. Thus for example, it would be possible to enlarge considerably the list of relatives entitled to claim and to insist, at the same time, on some proof of dependence. It would also be possible to provide that the amount of compensation payable should vary with the number of the dependents and with the extent to which they were actually dependent on the deceased. Provisions of this nature would be more logical than those contained in the Act; but they would obviously be more difficult to administer than the existing law and the Government of India would be glad to know to what extent, in the opinion of the local Government, it is advisable to move in the directions suggested.

" 9. *Liability of contractors.*—Sub-section (2) of section 12 of the Act provides that where a principal is liable to pay compensation under this section he is entitled to be indemnified by the contractor. The whole section, which follows the British Act, contains no special provisions relating to sub-contracts, which are not uncommon in Indian industry; and some amendments appear to be desirable. A recent decision of the Calcutta High Court has made it apparent that no indemnification can be obtained under the Act from a sub-contractor in respect of compensation awarded against the principal for injuries sustained by a sub-contractor's workman. In such cases, the principal can recover from the contractor, but neither of them can secure indemnification from the sub-contractor in the absence of an express contract providing for such indemnification. But it is open to the workman to secure compensation from the sub-contractor by whom he is directly employed. Thus the section, as it stands, has the undesirable effect of enabling a workman to decide in a particular case on which of the parties the ultimate liability should lie, and an amendment is accordingly required.

" 10. The most obvious amendment would be one permitting the liability to be passed on in every case to the person directly employing the workman, and such an amendment would be in accord with the general principle of the existing section. But it is at least questionable if this principle is entirely suited to Indian conditions. In many cases the contractors who are responsible for the employment of labour have little control over working conditions, and the main responsibility for such matters as the safety of the workmen rests not with the contractor, but with the principal. In a number of instances, and especially in the working of mines, the law definitely holds a particular party responsible for the safety of workmen and it is questionable if he should be at liberty to pass on the liability for compensation merely because he has not engaged the workmen directly. A possible alternative, therefore, would be so to amend the section as to provide that in any case where the contractor or sub-contractor is ordered to pay compensation, he shall be entitled to be indemnified by the principal. Such a provision would be subject to the exception contained in the present section 12 (4) of the Act which makes the section inapplicable in cases where the accident occurred elsewhere than on the premises of the principal. There would, of course, be nothing to prevent a principal from entering into a specific contract with a contractor or sub-contractor providing for his indemnification, independently of the Act, against claims for compensation.

" 11. *Returns.*—While the majority of employers now send the prescribed returns punctually there is a substantial minority who fail to comply with the provisions of section 16 of the Act. And a suggestion has been made that a penal clause should be introduced in the Act making it possible to impose a small fine on employers who fail to submit returns within the time prescribed. At present employers who intentionally omit to furnish returns can be prosecuted under section 176 of the Indian Penal Code, but it has been urged that the difficulty of proving the element of intention renders this section insufficient for the purpose. The Government of India consider that the fact that a reminder or several reminders had been issued without result would in most cases suffice to establish intentional default, and they are doubtful if a special penal clause is necessary; but they would be glad to have opinions on the question.

" 12. Section 16 requires the submission by employers of correct returns specifying the number of injuries in respect of which compensation has been paid by the employer during the previous year together with such particulars as to compensation as the Governor-General in Council may direct. As the section stands, employers cannot be legally compelled to submit returns in respect of injuries for which no compensation has been paid and it has been suggested that the scope of the section might be enlarged, so as to secure these returns and enable Government to judge of the extent to which injured persons succeed in getting compensation. This might be advantageous; but it would not be an easy matter to define the accidents in respect of which returns were required. It should be remembered in this connection that claims for compensation can arise in respect of injuries sustained elsewhere than on the employers' premises. And to call for returns in respect of injuries ' arising out of and in the course of employment ' would be to compel the employer to choose

between restricting the returns to the cases in which he has paid compensation (and this is what is required at present) and admitting that he was liable to pay compensation in a number of other cases.

" 13. *Provisions relating to procedure in fatal accidents.*—Finally, the Government of India desire to suggest some improvements in the procedure relating to fatal accidents, with particular reference to section 22 (1) of the Act. As the law stands at present, under sub-section (1) of section 22 a dependent who finds that no compensation has been deposited on behalf of a deceased workman must first approach the employer. This appears to be illogical as, in the case of fatal accidents, it is not possible for the parties to reach an agreement that will be final. The duty of deciding what compensation, if any, should be given to each dependent rests solely with the Commissioner and an agreement between any dependent and an employer is effective only in so far as it is an agreement on the employer's side to deposit compensation. The dependent can make no corresponding agreement to accept the compensation. As all cases of fatal accidents must come before the Commissioner and failure to deposit compensation is equivalent to a denial of the claim, the Government of India are inclined to the view that section 22 should be amended in such a manner as to enable a dependent who claims compensation to approach the Commissioner for the settlement of his claim without first applying to the employer. This change would not affect the right of the employer to a notice of the accident.

" 14. Section 22 of the Act effectively prevents the Commissioner from initiating proceedings on his own motion. It has been suggested that in a country like India where the class of people, from which workmen are drawn, is almost entirely illiterate, the Commissioner should be given powers to initiate proceedings to secure the payment of compensation in cases where, owing to ignorance, no claim has been made. The proposal, as stated in this form, is open to serious objections, the main one being that it would tend to remove the Commissioner from the position of a referee to that of a partisan and to weaken the confidence of employers in his impartiality. The Government of India, however, consider that the migratory character and the general illiteracy of the workers in India and the absence of well-organized trade unions furnish grounds for taking special measures for securing to the dependents of a deceased workman the compensation which is due to them under the Act. For example, a provision might be made under which an employer would be bound to give notice to the Commissioner within a prescribed period of all accidents to his workmen which have terminated fatally. Failure to give such notice would render the employer liable to a fine. The notice would include certain specified details and would also include a statement whether the employer proposed to deposit compensation with the Commissioner or not ; and if not, his reasons for not doing so. Where the employer did not propose to deposit compensation, the Commissioner might be authorized to convey to the dependents of the deceased employee an intimation that it was open to the latter to take such further action in the matter as they might desire to take under the Act. Alternatively, other officers, e.g., Inspectors of Factories and Mines, might be authorized to prefer complaints (and to secure that the proper notice was served on the employer) in cases where they believed that a workman had been killed in circumstances giving rise to a claim for compensation, and where no compensation had been deposited. The Government of India would be glad if these suggestions could be considered ; they will be ready to consider any other suggestions designed to meet the difficulty.

" 15. In a number of cases Commissioners for Workmen's Compensation have been unable to award compensation payable under the Act owing to the fact that the dependents of a deceased workman could not be traced, and a suggestion has been made that employers should be obliged to register the names and addresses of the nearest relatives of each of their workmen as soon as the workman is taken into employment. The Government of India are inclined to view such a proposal favourably, but they consider that the procedure suggested could only be introduced effectively for certain limited classes of workmen, e.g., those employed in factories, mines and railways. In the case of a factory, for example, the employer has to keep a register of all the persons employed, and the names and addresses of the nearest relatives could be entered at the time when the entry of a workman's name is first made. These registers could be examined periodically by Factory Inspectors. On

the other hand, the enforcement of a rule in the building trades, for example, would be scarcely possible. Another possible objection to this proposal is that in some areas workmen might be unwilling to give their wives' names and the wife, when living, is the most important dependent.

" 16. Cases arise in which the amount of compensation deposited on account of a fatal accident is inadequate and the Commissioner is at present precluded from taking steps on his own initiative to secure that the full amount of compensation is paid. He must await an application from a dependent before taking any action in this respect. As the deposit of compensation is tantamount to an admission of liability, it would seem to be desirable that the Commissioner should be empowered to call upon the employer depositing compensation in any particular case to show cause why he should not deposit the additional amount sufficient to bring the compensation up to the prescribed sum.

" 17. Section 8 (1) of the Act does not prescribe any particular period during which the payment must be made by the Commissioner, but it is doubtful whether he can, without statutory authority, withhold a payment for the periods which are sometimes necessary for the decision of an appeal by a High Court. It has, therefore, been suggested that section 8 (1) of the Act should be amended so as to empower the Commissioner to withhold payment in cases where an appeal has been filed against his decision. The High Court might similarly be empowered to order in any particular case that the distribution of compensation should be suspended pending their decision.

" 18. In conclusion, I am to set out briefly the main questions on which the Government of India desire to receive opinions. These are as follows :—

(1) To what fresh classes of employees, if any, should the Act be extended ?

(2) Should any provisions be introduced for securing workmen against possible loss by reason of the inability of their employer to pay any compensation that may be due ?

(3) To what extent, if any, should recurring payments be substituted for the lump sums at present payable under the Act ?

(4) Should the scales of compensation be enhanced either for the more poorly paid workmen or generally ?

(5) Should the waiting period be reduced either generally or in the case of those workmen who are disabled for more than ten days, and if so to what extent ?

(6) Should the list of relatives entitled to claim compensation be enlarged ?

(7) Should proof of dependence be required in order to enable a relative to claim compensation ?

(8) Should the compensation payable vary with the number of dependents and with the extent of their dependence on the deceased workmen ?

(9) Should section 12 of the Act be amended—

(*a*) so as to place the ultimate liability for compensation on the person directly employing the workmen in every case, or

(*b*) so as to place the ultimate liability for compensation on the principal, or

(*c*) in any other manner ?

(10) Should any penalty be provided in the Act for failure to comply with the provisions of section 16 ?

(11) Should employers be required to submit returns of accidents in respect of which compensation has not been paid, and if so, to what accidents should this provision apply ?

(12) Should a dependent claiming compensation be relieved of the necessity of approaching the employer for the settlement of his claim ?

(13) What steps, if any, should be taken to ensure that dependents who may have valid claims for compensation do not lose compensation through ignorance of their rights ?

(14) Should employers be required to maintain a register of relatives of their workmen ?

(15) Should Commissioners be empowered to call on employers depositing inadequate compensation for fatal accidents to make a further deposit ?

(16) Should provision be made for the suspension of distribution by the Commissioner pending the disposal of an appeal against his decision ?

Other amendments of the Act may suggest themselves to local Governments or those consulted by them, and the Government of India will also be glad to receive any suggestions relating to points which are not discussed in this letter. I am to request that, after consultation with representative organizations of employers and employees and others who may be interested in the operation of the Act, a reply may be sent to this letter not later than 1st July 1929."

Accompaniment to Government Resolution, General Department, No. 264, dated the 18th December 1928.

Recommendation of the Seventh International Labour Conference on Minimum Scale of Compensation.

The General Conference recommends that each Member of the International Labour Organization should take the following principles and rules into consideration :—

I. Where incapacity for work results from the injury, the national laws or regulations should provide for the payment of compensation at rates not lower than those hereinafter indicated :—

(1) In the case of permanent total incapacity, a periodical payment equivalent to two-thirds of the workman's annual earnings.

(2) In case of permanent partial incapacity, a proportion of the periodical payment due in the event of permanent total incapacity calculated in reference to the reduction of earning power caused by the injury.

(3) In case of temporary total incapacity, a daily or weekly payment equivalent to two-thirds of the workman's basic earnings as calculated for purposes of compensation.

(4) In case of temporary partial incapacity, a proportion of the daily or weekly payment payable in the case of temporary total incapacity calculated in reference to the reduction of earning power caused by the injury.

Where compensation is paid in a lump sum, the sum should not be less than the capitalised value of the periodical payment which would be payable under the foregoing paragraphs.

II. Where the injury is such that the workman requires the constant help of another person, additional compensation should be paid to the workman, which should not be less than half the amount payable in the case of permanent total incapacity.

III. Where death results from the injury, those entitled to be regarded as dependents for purposes of compensation should include at least the following :—

(1) Deceased's husband or wife ;

(2) Deceased's children under eighteen years of age, or above that age if, by reason of physical or mental infirmity, they are incapable of earning ;

(3) Deceased's ascendants (parents or grandparents) provided that they are without means of subsistence and were dependent on the deceased, or the deceased was under an obligation to contribute towards their maintenance ;

(4) Deceased's grandchildren and brothers and sisters, if below eighteen years of age, or above that age if, by reason of physical or mental infirmity, they are incapable of earning, and if they are orphans, or if their parents, though still living, are incapable of providing for them.

Where compensation is paid by means of periodical payments, the maximum total of the early sum payable to all the dependents should not be less than two-thirds of the deceased's annual earnings.

Where compensation is paid in a lump sum, the maximum sum payable to all the dependents should not be less than the capitalised value of periodical payments equivalent to two-thirds of the deceased's annual earnings.

IV. The vocational re-education of injured workmen should be provided by such means as the national laws or regulations deem most suitable.

Governments should encourage institutions which undertake such re-education.

No. 1062/110 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *31st May* 1929.

THE DIRECTOR OF INFORMATION AND LABOUR INTELLIGENCE,
SECRETARIAT, BOMBAY.

SIR,

SUBJECT :—*Proposed amendments to the Workmen's Compensation Act,* 1923.

Under instructions contained in the Government of Bombay, General Department, letter No. 264/D dated 10th January 1929, I have the honour to submit below for the consideration of Government, my Association's views in connection with certain amendments in the Workmen's Compensation legislation suggested by the Government of India.

2. *Scope of the Act.*—This Association is of the opinion that the extension of the scope of the Act to other industries will be beneficial. The mere fact that the administration of the law to certain industries will be difficult, or that the occupation in such industries is not particularly hazardous, does not, in the opinion of the Association, afford sufficient justification for the exclusion of a large number of operatives employed in such industries from the benefits conferred under the Act. The Association has, therefore, no hesitation in suggesting that plantations should be included in the scope of the Act. It is also of the

opinion that the restrictions at present imposed as regards the grant of compensation to workmen employed in the construction, repair, or demolition of buildings and bridges should also be removed.

My Committee note that the Government of India are provisionally of the view that the endeavour to introduce any scheme of compulsory insurance, at any rate to unorganized industries, would be attended by serious administrative difficulties. As far as this Association is aware, there has been no attempt on the part of the employers to evade payment of compensation, and where claims have either been proved or ordered to be paid by the authorities concerned, they have been settled with due promptness. The Association holds that the necessity of introducing a scheme of compulsory insurance has not been established, and I have to point out that an endeavour to introduce such legislation would affect certain mills which are at present their own insurers.

3. *Scale of Compensation.*—The past experience of the working of the Act shows that the present scale of compensation is reasonable. The minimum scales of compensation recommended by the VII Session of the International Labour Conference might be advisable in European countries, but it is extremely doubtful whether such a high standard is called for in India, and for this reason, the case of more poorly paid workmen does not require special consideration. The experience of this Association shows that the present scale in the case of workmen generally is adequate, and a higher scale would lead to an increase of malingering.

My Committee are inclined to agree with Government that lump sum payments, particularly to poor workmen or their dependents, are apt to be expended in an improvident manner, and to overcome this difficulty, they suggest that in all cases of lump sum payments, the full amount should be deposited with the Commissioner who should be given the necessary discretionary powers to decide whether recurring payments should be ordered, and if so, by what instalments. Under this arrangement, the Commissioner would be the sole judge to decide in what proportion the amount depoisted with him should be split up so as to cover the extended period during which the workman should be in receipt of monetary help.

4. *Waiting Period.*—This Association agrees with Government that the present waiting period of 10 days should be reduced, and it is provisionally of the view that this period should be reduced to 7 days. The system of dating back, as the Government of India suggest, provides too great a temptation to malinger, and is, for this reason, unsuitable for adoption in India. The fact that the dating back system has been discarded in England is an additional argument against the adoption of the system in India.

5. *Circle of Dependents.*—The present definition of "dependents" appears to be more or less exhaustive, but my Committee would suggest that "widowed sister" and "widowed daughter" who, on the death of their brother or father, are left without any support and do not at present get any compensation, should be included in this definition.

In making distributions, the amounts to be given to different dependents would be more in conformity with the spirit of the Act if they were distributed in such a way as to give most to the person to whom the deceased person was the greatest support, and an amendment of the Act which will provide for the necessity of proof of dependents and distribution of the amount accordingly, would be a welcome addition. Government point out that "it would be possible to provide that the amount of compensation payable should vary with the number of dependents and the extent to which they were actually dependent on the deceased. Provisions of this nature would be more logical than those now contained in the Act." This principle, however, cannot be stressed so far as to make the amount of compensation depend in value on the number of relatives a person leaves behind, as that would, in the opinion of this Association, not only be unfair to the working classes as a whole, but would also be an inequitable liability on the employer. Placing a premium on the number of relatives would be wrong in principle and would also provide a temptation to increase, artificially, the number of dependents in all fatal accidents.

6. *Liability of Contractors.*—Under the law as it stands at present, a workman can elect whether he will claim compensation from the Principal, Contractor or Sub-Contractor. If there is a Sub-Contractor, the Principal is under a handicap as the Act gives him no right of indemnity, and this Association is of the opinion that an amendment of the law so as to allow him to exercise this privilege against the Sub-Contractor also is desirable. The amendment would obviously be one permitting liability to be passed on to the person directly employing the workman, and this Association does not agree with the view held by Government that this principle is not entirely suited to Indian conditions; for the reason that conditions of work at present obtaining in the industries in this country do not warrant the view that the ultimate liability in all cases should be placed on the Principal. My Committee would also suggest that the Commissioner should have the right to call for any document showing the contract between the Principal and the Contractor or the Sub-Contractor, failing production of which the Principal should be held liable.

7. *Returns.*—My Association entirely agrees with Government that returns should be submitted regularly, and that failure to comply with the statistical provisions of the law should be checked by the imposition of penalty in the form of a fine. This section may, in the opinion of the Association, also be so enlarged as to include not only cases in which compensation has been paid, but also those where it is admitted as being due, but not actually claimed by the workmen concerned.

The inclusion of the latter type of cases in the statutory returns would facilitate steps being taken by the Commissioner to communicate with the workmen concerned, or their dependents, on their rights and help them in securing their compensation.

The inclusion of all accidents whether resulting in injury or compensation or otherwise, would, in the opinion of this Association, result in a considerable amount of extra work on the part of the employers concerned, and it is extremely doubtful whether the benefits accruing from such a return would be commensurate with the amount of labour involved in the compilation of the return.

8. *Provisions relating to procedure in fatal accidents.*—This Association agrees with Government that Section 22 should be so amended as to enable dependents who claim compensation to approach the Commissioner for the settlement of the claim without first applying to the employer. Since compensation in all fatal cases has to be distributed by the Commissioner alone, there is no necessity whatsoever, in the opinion of the Association, for the workmen formally to approach the employer. If, however, the necessary amount is not deposited, the workmen can, through the Commissioner, remind the employer of his liability.

As regards the question of loss of compensation through the ignorance of the workmen, the Act has already given the Commissioner the necessary discretion to admit time-barred claims where he is satisfied that the delay was excusable. The Association holds that if the system of returns as mentioned in a previous paragraph is adopted, the Commissioner would be in a position to know what claims are admitted by the employer, and this would enable him or the authorities concerned, to give the workman or his dependents, necessary information. The protection contemplated under this head need not be confined to dependents only but may be extended to injured persons as well.

As regards the advisability of maintaining a register of relatives by the employers concerned, the Association has to point out that, under the existing migratory conditions of labour, the scheme would neither be practicable nor useful; nor would it be possible to keep an up-to-date record of relatives and dependents of the labour force working under a particular employer.

The Association's replies to the 16 questions referred to by Government in paragraph 18 are given below.

(1) To what fresh classes of employees, if any, should the Act be extended?

Plantations should be included in the scope of the Act and the present restrictions as regards compensation to workmen employed in the construction, repair or demolition of a building or bridge should be removed.

(2) Should any provisions be introduced for securing workmen against possible loss by reason of the inability of their employer to pay any compensation that may be due ?

No change in the present Act seems at present to be necessary, but to meet special needs, my Committee would have no objection to treat all payments due under the Act by an insolvent employer as the first charge upon the estate.

(3) To what extent, if any, should recurring payments be substituted for the lump sums at present payable under the Act ?

Recurring payments would be more advantageous in some cases and the Association thinks that in such cases the compensation according to the present scale should be deposited with the Commissioner who should be given the discretion to decide the necessity and method of payments in particular cases.

(4) Should the scales of compensation be enhanced for the more poorly paid workmen or generally ?

The experience of the Association shows that the present scale is quite reasonable.

(5) Should the waiting period be reduced either generally or in the case of these workmen who are disabled for more than ten days, and if so, to what extent ?

The waiting period may be reduced to seven days.

(6) Should the list of relatives entitled to claim compensation be enlarged ?

The present list of dependents should be enlarged with the addition of " widowed sister " and " widowed daughter."

(7) Should proof of dependence be required in order to enable a relative to claim compensation ?

In order to enable the Commissioner to fix the proportion of compensation to be paid to the dependents of a deceased, proof of dependence should be compulsory ; but it may be left to the discretion of the Commissioner to waive the demand for proof as in the case of a widow with minor children.

(8) Should the compensation payable vary with the number of dependents and with the extent of their dependence on the deceased workmen ?

The scale of compensation as at present enforced does not require any amendment. Fixing the compensation according to the number of dependents a person leaves behind, would be wrong in principle.

(9) Should section 12 of the Act be amended :—

(*a*) so as to place the ultimate liability for compensation on the person directly employing the workmen in every case, or

(*b*) so as to place the ultimate liability for compensation on the Principal, or

(*c*) in any other manner ?

(*a*) Section 12 of the Act requires amendment which would enable the Principal or the Contractor to be indemnified by any of the Sub-Contractors who may be directly responsible for the payment of the compensation.

(*b*) The Association does not think that the present conditions of work warrant the taking of the view that the ultimate liability should be placed on the Principal. There must be a document showing the contract between the Principal and the Contractor or the Sub-Contractor which the Commissioner should have the right to call for, failing production of which the Principal may be held liable.

(10) Should any penalty be provided in the Act, for failure to comply with the provisions of Section 16 ?

A penalty by way of fine should be provided for failure to comply with the provisions of this section.

(11) Should employers be required to submit returns of accidents in respect of which compensation has not been paid, and if so, to what accidents should this provision apply ?

Cases in which compensation is due but not claimed by the workmen, should be included in the return, as it would enable the Commissioner to get into communication with the workman or his dependents.

The inclusion of all accidents whether resulting in injury or compensation or otherwise would result in a considerable amount of extra work on the part of the employers concerned with no corresponding benefit to the parties concerned.

(12) Should a dependent claiming compensation be relieved of the necessity of approaching the employer for the settlement of his claim ?

There could be no objection in making the necessary change contemplated in the above question.

(13) What steps, if any, should be taken to ensure that dependents who may have valid claims for compensation do not lose compensation through ignorance of their rights ?

A provision requiring the mention of all accidents in which claims have been admitted but not disbursed, described in reply to question No. 11 would be sufficient safeguard, as it would enable the authorities to give the workmen the necessary information. The protection contemplated under this heading need not be confined to dependents only, but may also be extended to injured persons as well.

(14) Should employers be required to maintain a register of relatives of their workmen ?

Such provision will not be practicable especially in those industries, for instance, the textile industry, where the labour force is mainly of a migratory character.

(15) Should Commissioners be empowered to call on employers depositing inadequate compensation for fatal accidents to make a further deposit ?

The Commissioner should be given the necessary power only if he has sufficient proof with him to justify his calling upon the employers for depositing a greater amount than what they have done.

(16) Should provision be made for the suspension of distribution by the Commissioner pending the disposal of any appeal against his decision ?

Some provision regarding the suspension of payment of the amount which is the subject-matter of an appeal seems reasonable and necessary.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 33.

LEGISLATION FOR REDUCING THE PERIOD OF IMPRISONMENT FOR NON-PAYMENT OF DEBT.

No. 5717 2-B.

HOME DEPARTMENT,
BOMBAY CASTLE, *20th July* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Legislation.—Question of undertaking—for reducing the period of imprisonment for non-payment of debt.*

I am directed by the Governor in Council to forward herewith a copy of a letter from the Government of India in the Home Department No. F. 269/27-Judicial, dated the 14th June 1929, and of its accompaniments regarding the question of undertaking legislation for reducing the period of imprisonment for non-payment of debt, and to request that you will be so good as to favour Government with the views of the Bombay Millowners' Association in the matter.—I have, etc.,

(Sd.) ILLEGIBLE,
For *Acting Secretary to the Government of Bombay,*
Home Department.

Copy of letter from the Government of India, Home Department No. F269/27—Judicial, dated 14th June 1929, *to the Secretary to the Government of Bombay.*

I am directed to forward, for the information of the Governor in Council, a copy of the correspondence with the Government of Madras noted in the list below, on the above subject.

2. In order to remedy the present state of things which results in a large number of persons being imprisoned for debt in the Madras Presidency, the local Government suggest—

(1) that power should be taken to order at any time postponement of payment of the decree-amount, or payment by instalments; and

(2) that the period of detention in the civil prison in execution of a decree should be reduced in regard to cases falling under section 58 (1) (*a*) of the Code of Civil Procedure from 6 to 3 months.

It has been suggested that in order to give effect to these proposals it will be necessary to undertake legislation so as to provide for the omission of Article 175 of the First Schedule to the Indian Limitation Act, 1908, and an addition to Article 181 of that Schedule, and that an amendment of section 58 of the Code of Civil Procedure will also be required. Before coming to a decision, the Government of India will be glad to be furnished with the views of the Governor in Council on the proposals.

LIST OF ENCLOSURES.

(1). *Letter to the Government of Madras, No. F. 22/27-Jails, dated the 14th January 1927.*

SUBJECT :—*Civil Prisoners.*

I am directed to forward, for the information of the Governor in Council, a statement showing the number of Civil prisoners in the jails of the various provinces during 1924 and in some cases during 1925. It will be observed from the statement that there is a marked difference between the figures for the Madras Presidency and those for other provinces. While the Government of India are aware of the figures contained in the Civil Justice Committee's Report showing the high percentage of contested cases, the difficulties of securing full satisfaction of decrees and the large number of persons declared insolvent, they think, that the figures of civil prisoners in the jails of the Madras Presidency suggest the desirability of an investigation of the circumstances which lead to so large a disproportion in this respect from other provinces. I am to request that, with the permission of the Governor in Council, the Government of India may be informed of the circumstances which occasion this disproportionate use of imprisonment as a means for the satisfaction of decrees, and to enquire whether the local Government are in a position to make any suggestions for the relief of this burden on their jail accommodation.

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(2) *Letter from the Government of Madras, No. 461, dated the 12th February 1927.*

SUBJECT.—*Civil Prisoners—Letter from Mr. Stuart, No. F. 22/27-Jails, dated the 14th January 1927.*

I am directed to say that in 1914 a special officer (Mr. A. J. Curgenven, I.C.S.) was deputed to investigate the circumstances that led to a large number of persons being imprisoned for debt in this Presidency and to enclose a copy of his report for the information of the Government of India.

2. The question of remedying the state of things described in your letter has been engaging the attention of the Government for some time past. It was at first thought that it would be best to recommend that the law relating to imprisonment for debt in India should be assimilated to that prevailing in England, but as the Honourable the Judges of the High Court were averse to such a change, the proposal was dropped. The Government are now considering the question of amendments to the existing law on the lines suggested by Mr. Curgenven. The provisional conclusions of this Government are set out in letter to the High Court No. 3275-B-1, Law (General), dated the 3rd July 1926, a copy of which is enclosed for the information of the Government of India. As soon as the views of the Honourable the Judges are received the whole question will be examined and the result of the examination will be communicated to the Government of India.

Letter from the Government of Madras to the High Court, Madras, No. 3275-B-1, dated the 3rd July 1926.

SUBJECT :—*Imprisonment for non-payment of debt—Mr. Curgenven's report.*

I am directed to invite a reference to Mr. Butler's letter R. O. C. No. 1615/22, dated 1st December 1922, enclosing the minutes of the Honourable the Judges in 1917 and 1922 on the above subject.

The Governor in Council observes that the Honourable the Judges are averse to the proposal that the law for imprisonment in India should be assimilated to that prevailing in England. The Governor in Council considers therefore that some of the remedies suggested in Mr. Curgenven's report and in the minutes of the Honourable the Judges in 1917 and 1922 may be usefully explored in view of the large numbers of judgment-debtors arrested but

released without imprisonment and of judgment-debtors actually imprisoned in this presidency as compared with the rest of India (please see Diwan Bahadur R. Ramchandra Rao's letter No. 2230-B-1, dated 10th June 1922). With this object and in order to focus discussion, I am directed to communicate the provisional conclusions arrived at by the Government on the various proposals made by Mr. Curgenven, examined in the light of the suggestions contained in the minutes of the Honourable the Judges.

Proposals 1, 2 and 3 of Mr. Curgenven (Issue of notice to and examination of the judgment-debtor prior to ordering arrest).—The Governor in Council does not view with favour any proposal which would enable the judgment-debtor to alienate or make away with his property and is therefore against the first proposal of Mr. Curgenven. As regards Mr. Curgenven's second and third proposals legislation is not considered necessary to carry out the objects in view as the end in view can be obtained by making suitable alterations in Order 21 of the Civil Procedure Code.

Proposal 4—Committal of the judgment-debtor to the custody of an officer of the court.—The Governor in Council is in favour of a provision for intermediate custody in the circumstances mentioned by Mr. Curgenven and is of opinion that in addition to the rules sanctioned in Government Order, No. 658-Home (Judicial), dated 20th March 1918, rules may be made for the purpose of clearing up debts or difficulties as to the possibility of the judgment-debtor going to his village for arranging payment or for other similar purposes while in the custody of an officer of the court. No legislation appears to be necessary to give effect to this proposal.

Proposal 5—Stay of all executions on admission of insolvency petition.—The Governor in Council considers that the object in view can be secured by adding the words " that he has presented an application to be declared an insolvent or " before the words " the court may, upon such terms (if any) as it thinks fit " in Rule 40 (1) of Order XXI, Civil Procedure Code. The views of the Honourable the Judges are invited on this suggestion.

Proposal 6—Reduction of cost of insolvency proceedings in the presidency town.—The Governor in Council will be glad to have the views of the Honourable the Judges on the question whether any further provision should be made for proceedings *in forma pauperis* in insolvency cases in the presidency town in addition to the rules approved in Government Order, No. 1303-Home (Judicial), dated 20th June 1917. The Government are inclined in favour of conferring a limited insolvency jurisdiction on the City Civil Court. The former object can, it is considered, be achieved by rules ; legislation will be made under section 112 (2) (*a*) of the Presidency Towns Insolvency Act while legislation may be necessary to give effect to the latter.

Proposal 7—Power to order payment of decree amount by instalments to be exercisable at any time.—The Governor in Council is in favour of this proposal and would support its extension to the original side of the High Court. The proposal can, in the opinion of Government be given effect to by an alteration of Rule 11 (2) of Order XX, Civil Procedure Code. It has, however, been pointed out that the executing court, if it is not the court which passed the decree may not have jurisdiction to act under Order XX, Rule 11. Article 175 of the Indian Limitation Act which prescribes a period of six months from the date of the decree for making an application for payment of the decree by instalments has also been referred to as further limiting the scope of the relief which might be possible by mere amendment of Order XX, Rule 11. The Government will be obliged for the views of the Honourable the Judges on these points and on the question whether in their view, legislation would be necessary to fully secure the object in view.

Proposal 8—Reduction of period of detention of judgment-debtor to six weeks.—The Governor in Council is in favour of the reduction of the period of detention of a judgment-debtor in all cases to six weeks or at the most to two months. The Governor in Council recognizes that this alteration can only be achieved by legislation.

Proposal 9—Reduction of period of limitation for execution of decrees of small amounts and of execution against the person.—The Government while in general agreement with this

proposal are in favour of a comprehensive revision of the law of limitation on this and allied subjects.

I am directed to request the views of the Honourable the Judges on the above suggestions.

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(3). *Letter from the Government of Madras, No. 2277, dated the 22nd July* 1927.

SUBJECT :—*Civil Prisoners—Imprisonment for debt—abolition.*

In continuation of Mr. Krishnamachari's letter No. 461-Law (General), dated the 12th February 1927, I am directed to forward a copy of (1) letter from the Registrar, High Court, R. O. C. No. 2191/26/B-2, dated the 4th March 1927, and (2) letter No. 2120-Law (General), dated the 6th July 1927, between this Government and the Madras High Court on the above subject. It will be observed that His Excellency the Governor in Council has decided to give effect to certain suggestions of Mr. Curgenven calculated to mitigate to some extent the evil of imprisonment for debt and that in respect of such of the proposals as can be carried out by means of rules, the Honourable the Judges have been requested to frame the requisite rules and forward them for the sanction of Government. The following three suggestions require legislation :—

(1) The conferment of a limited insolvency jurisdiction on the City Civil Court ;

(2) Taking power to order at any time payment of decree-amount by instalments ; and

(3) Reduction of the period of detention of judgment-debtors to three months.

His Excellency the Governor in Council is of opinion that legislation may be undertaken to give effect to the above recommendations.

2. In regard to the suggestion for the conferment of a limited insolvency jurisdiction on the City Civil Court, I am to say that the proposal affects the insolvency jurisdiction of the Madras High Court, which has now exclusive insolvency jurisdiction in the City of Madras and as such legislation to amend the Madras City Civil Courts Act, 1892, should, in the opinion of the local Government, be undertaken by the Imperial Legislature. The other two proposals involve an amendment respectively to Article 175 of the Indian Limitation Act of 1908 and section 58 of the Code of Civil Procedure, 1908, which the Government consider may also be undertaken by the Central Legislature.

3. I am accordingly to request that the Government of India may be moved to undertake the necessary legislation for the purpose.

Letter from A. C. Happell, Esq., I.C.S., Registrar, High Court, Madras, to the Secretary to the Government of Madras, Law (General) Department, R.O.C. No. 21/9126-B-2, dated 4th March 1927.

SUBJECT :—*Imprisonment for non-payment of debt—Mr. Curgenven's report—Your letter No. 3275/B-1, dated 3rd July* 1926.

I am to state that the Honourable the Judges have carefully considered the proposal of the Government and the conclusions arrived at by them are summarized below :—

Proposals 1, 2 and 3 of Mr. Curgenven.—Issue of notice to, and examination of the judgment-debtor prior to ordering arrest.—The Honourable the Judges unanimously agree with the Government as regards proposal No. 1 and would drop it. But as regards proposals 2 and 3, many of the Judges are of the opinion that the effect of these would be to adopt the English Law, viz., that imprisonment can be ordered only on some evidence being given that the debtor can pay and will not pay. This is a matter of policy for the Government and the

legislature. But it ought not to be forgotten that the Indian debtor is much more astute in concealing his means than the English, and that there is no great hardship in throwing upon him the onus of obtaining his release by affirmative proof that he is devoid of means. Further, such inquiries if they had to be made in every case would cast much additional work on the already overburdened Courts. If the proposals are to be carried out, the Honourable the Judges agree that legislation is not necessary. The Honourable Mr. Justice Sundaram Chetti, with whom the Honourable Messrs. Justice Kumaraswami Sastri and Ramesam agree, is of the opinion that the proposals may be given effect to by a slight alteration in Order XXI, Rule 40, of the Civil Procedure Code, in sub-rule (1) of which instead of the word " may " the word " shall " may be inserted.

Proposal No. 4.—*Committal of the judgment-debtor to the custody of an officer of the Court.*—The Honourable the Judges are unanimously in favour of the proposal. It has already been with great advantage adopted on the Original Side of the High Court.

Proposal No. 5—*Stay of all executions on admission of insolvency petition.*—A majority of the Honourable the Judges are in favour of the proposal. The Honourable the Chief Justice would also agree to it, provided adjudication immediately follows on presentation of an insolvency petition. This is the case in the Presidency town but has not been provided for in the Provincial Insolvency Act. A minority of the Honourable the Judges are of opinion that protection should not follow automatically on the admission of an insolvency petition. It is felt that the practice in the mofussil could be brought into line with that obtaining in the Presidency town by amending the Provincial Insolvency Act. The Honourable Mr. Justice Venkatasubba Rao would suggest that in section 31 (1) of the Act, if, for the words " in respect of whom an order of adjudication has been made " are substituted the words " on admission of an insolvency petition " and for the word " may " in the last clause the words " shall ordinarily " be substituted, the desired result will be obtained.

Proposal No. 6—*Reduction in the cost of insolvency proceedings in the Presidency town.*—A majority of the Honourable the Judges are in agreement with the Government, but some of them including the Honourable the Chief Justice are against any further provision being made for proceedings *in forma pauperis.*

Proposal No. 7—*Power to order payment of decree-amount by instalments to be exercisable at any time.*—A majority of the Honourable the Judges are in favour of amending Order XX, Rule 11 (2) and Article 175 of the Limitation Act. Some of the Honourable the Judges forming the majority are of opinion that Article 175 of the Limitation Act should be retained, as the period of six months prescribed therein is ample for a judgment-debtor to decide whether he should make an application for payment by instalments. The Honourable the Chief Justice would leave the jurisdiction under Rule 11 entirely in the hands of the Courts which passed the decree.

Proposal No. 8—*Reduction of period of detention of judgment-debtor to six weeks.*—A majority of the Judges are opposed to any reduction in the period at present fixed. Three Judges, however, are of opinion that if a limited period is to be fixed, the period should, in no event, be reduced to less than three months.

Proposal No. 9—*Reduction of period of limitation for execution of decrees of small amounts and of execution against the person.*—Six of the Honourable the Judges have no remarks to offer in view of the proposed comprehensive revision of the law of limitation. Among the other Honourable the Judges, a majority are against any reduction of the period of limitation.

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(4). *Letter from the Government of Madras, to the Honourable the Chief Justice of the High Court of Judicature, Madras No.* 2120, *dated the 6th July* 1927.

SUBJECT:—*Imprisonment for debt—correspondence ending with Mr. Happell's letter R.O.C. No.* 2191/26/B-2, *dated 4th March* 1927.

I am directed to communicate to the Honourable the Judges the decision arrived at by the Government on the above subject.

Proposal I of Mr. Curgenven—Issue of notice to judgment-debtor prior to arrest.—As agreed to by the Honourable the Judges the proposal may be dropped.

Proposal Nos. II and III—Examination of the judgment-debtor prior to ordering arrest.—The Government agree with the Honourable the Judges that the onus of obtaining release by affirmative proof that he is devoid of means should be laid on the debtor. Subject to the above condition the Government accept the proposals of Mr. Curgenven. The Honourable the Judges are requested to cause a draft to be made of the necessary amendments to Order XXI, Rule 40, of the Civil Procedure Code to carry the proposals into effect and to forward the same.

Proposal IV—Committal of judgment-debtor to the custody of an officer of the court.—The Government agree to this proposal. The question has been raised in connection with this proposal as to who should bear the expenses connected with the custody of the judgment-debtor such as batta to the process-server, subsistence charges for the judgment-debtor, etc. The Government consider that such expenses should be met by the decree-holder in case the judgment-debtor is unable or unwilling to pay such expenses; that a rule empowering the court to order the decree-holder to pay such expenses should be made and that no legislation is necessary. The Honourable the Judges are requested to frame a rule to give effect to the above decision.

Proposal V—Stay of all executions on admission of insolvency petition.—A majority of the Honourable the Judges are in a favour of the proposal and consider that the object in view can be secured by adding the words "that he has presented an application to be declared an insolvent or" before the words "the court may upon such terms (if any) as it thinks fit" in Rule 40 (1) of Order XXI of the Code of Civil Procedure. The Government concur in this view and I am to request that the Honourable the Judges will be so good as to forward the necessary amendment to Government for their sanction.

Proposal VI—Reduction of the cost of insolvency proceedings in the Presidency town.—The Government agree with the view expressed by the majority of the Honourable the Judges that further provision should be made for proceedings *in forma pauperis* in insolvency cases in the Presidency town and that a limited insolvency jurisdiction should be conferred on the City Civil Court. I am accordingly to request that necessary addition to the insolvency rules may be framed by the High Court and forwarded for sanction. Steps will be taken separately for conferring insolvency jurisdiction on the City Civil Court.

Proposal VII—Power to order payment of decree-amount by instalments to be exercisable at any time.—The Governor in Council concurs with the majority of the Honourable the Judges in their opinion that this proposal may be given effect to by amending Order XX, Rule 11 (2) of the Civil Procedure Code and Article 175 of the Limitation Act. The Honourable the Judges are requested to forward for the sanction of Government the necessary draft amendment to Order XX, Rule 11 (2). Steps for the necessary legislation to amend Article 175 of the Limitation Act to give full effect to this recommendation of Mr. Curgenven will be taken separately.

Proposal VIII—Reduction of period of detention of judgment-debtor to six weeks—The Government consider that the period may be reduced to three months. Necessary action will be taken to amend section 58 of the Civil Procedure Code.

Proposal IX—Reduction of period of limitation for execution of decrees of small amounts and of execution against the person.—In view of the recommendations made by the Civil Justice Committee on the question of limitation in paragraph 4 of Chapter 30 of their report, the Government do not propose to take any action in the matter.

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(5) *Letter to the Government of Madras, No. F. 269/27-Judl., dated the 22nd August 1927.*

SUBJECT:—*Question of undertaking legislation to reduce imprisonment for debt.*

I am directed to refer to the correspondence ending with your letter No. 2277, dated the 22nd July 1927, on the above subject, and to enquire with regard to the proposal to confer a

limited insolvency jurisdiction on the Madras City Civil Court, the precise extent to which jurisdiction in such matters should, in the opinion of the Governor in Council, be conferred on that Court.

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(6). *Letter from the Government of Madras, No.* 1674, *dated the* 11*th May* 1928.

SUBJECT :—*Legislation to reduce imprisonment for debt—Reference Mr. Stuart's letter No. F. 269/27-Judl., dated 22nd August* 1927.

In reply to the above letter, I am directed to say that the Honourable the Judges of the High Court who were consulted as to the precise extent to which a limited insolvency jurisdiction should be conferred on the City Civil Court have expressed the view that such jurisdiction should be in respect of Insolvency Petitions in which the assets are over Rs. 500 but under Rs. 2,500. The Honourable the Judges have, at the same time, stated that they could recommend the proposed legislation only if the pecuniary jurisdiction of the City Civil Court is raised from Rs. 2,500 to Rs. 5,000 and a second judge appointed to that Court. I am in this connection to invite a reference to Mr. Krishnamachariar's letters No. 457-Law (General), dated 13th February 1926, and No. 3381-Law (General), dated 30th October 1926 (F. 296/1/17/25-Judl.), wherein the Madras Government expressed themselves unable to accept the Civil Justice Committee's recommendation for the increase in the jurisdiction of the City Civil Court, Madras. His Excellency the Governor in Council still adheres to his previous decision expressed in the above two letters. I am accordingly directed to say that the proposal for the conferment of a limited insolvency jurisdiction on the City Civil Court recommended in Mr. Raghaviah's letter No. 2277-Law (General), dated 22nd July 1927, may be dropped.

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(7). *Letter to the Government of Madras, No. F.* 269/27-*Judicial, dated the* 12*th July* 1928.

SUBJECT :—*Question of undertaking legislation to reduce imprisonment for debt.*

I am directed to refer to the correspondence ending with your letter No. 1674, dated the 11th May 1928, on the above subject, and to communicate the following observations for the consideration of the Governor in Council and the Honourable the Chief Justice and Judges of the High Court.

2. The two proposals for consideration are :—

(1) to take power to order at any time payment of decree-amount by instalments ;

(2) and to reduce the period of detention of judgment-debtors to three months. These are based on recommendations Nos. VII and VIII in section 4 of Mr. Curgenven's report on the law regulating imprisonment for debt which are reproduced below :—

VII. The power of a Court to order that payment of the amount of a decree shall be postponed or made by instalments, and to vary the terms of any such order previously made, should be exercisable at any time, the decree-holder receiving notice but his acquiescence not being necessary (paragraph 33 of the report).

VIII. The maximum period of detention of a judgment-debtor in the civil jail to be six weeks in all cases (paragraph 34 of the report).

3. It is understood that the latter part of recommendation VII relating to the removal of the existing necessity for consent by the decree-holder is being given effect toby an amendment of sub-rule 2 of Rule 11 in Order XX of the Civil Procedure Code under the powers conferred on the Madras High Court by section 122 of the Code. The remaining proposal has been referred to the Government of India on the ground that it involves an amendment of the Indian Limitation Act, but no specific suggestion as to the exact amendment has been made. The Government of India consider that the proposal requires to be more precisely defined before it can be considered further or referred to other local Governments. They observe that Mr. Curgenven's recommendation applies equally to the two classes of orders provided for in sub-rule (2) of Rule 11 in Order XX,i.e.,an order for the postponement of payment and an order for paymentby instalments, though in the correspondence between the local Government and the High Court the proposal is cited as one for " power to order payment of decree-amount by instalments to be exercisable at any time." The Government of India, however, presume that the intention is not to eliminate orders for postponement of payment from the scope of the proposal, and would be glad to be informed if this is so.

4. Moreover, it appears that the Honourable Judges who were in favour of the proposal considered that effect would be given to it by the mere omission of Article 175 in the First Schedule to the Indian Limitation Act. It would seem, however, that the only effect of the omission of that article would be to bring applications for payment by instalments within the scope of the residuary Article 181 in the First Schedule to the Indian Limitation Act within which applications for postponement of payment already fall, i.e., to increase the period of limitation for an application for payment by instalments from six months to three years and to leave the period for an application for postponement of payment at three years. Apparently, therefore, the omission of Article 175 would not secure the object in view as it would not have the effect of rendering the powers in question exercisable at any time. Presumably what Mr. Curgenven contemplated was that the court should be free to pass either of the orders referred to in sub-rule 2 of Rule 11 in Order XX at any time during which an unexecuted decree remains capable of execution under section 48 of the Code. It appears to the Government of India that the appropriate method of securing this object would be to omit Article 175 in the First Schedule to the Indian Limitation Act, to provide in sub-rule 2 of Rule 11 of Order XX itself for the making of the application at any such time, and to oust the application of Article 181 in the First Schedule to the Indian Limitation Act by including therein an exception in favour of sub-rule 2 of Rule 11 by the addition of the words and figures " or by Order XX, Rule 11 (2) " after the word and figures " section 48." The Government of India will be glad if the proposal could be re-examined in the light of the remarks made above and they could be favoured with the views of the Governor in Council and of the Honourable the Chief Justice and Judges of the High Court on the suggestion contained in the last sentence.

5. As regards the second proposal, the Government of India observe that Mr. Curgenvens' original proposal was to reduce the maximum period of detention of a judgment-debtor to six weeks in all cases. This was based on the view (*vide* paragraph 34 of his report) that there is no justification for the existing differentiation made in section 58 of the Civil Procedure Code, in the period of imprisonment according as the amount of the decree does or does not exceed Rs. 50. The Government of India, however, take it that the final proposal of the local Government contemplates the reduction of the six months' period to three months, leaving the six weeks' period as it stands. This involves a radical departure from Mr. Curgenven's original proposal and I am to enquire whether this is intentional. The essence of Mr. Curgenven's view appears to have been that if six weeks in jail do not bring to reason a judgment-debtor capable of satisfying a decree no longer period is likely to have this effect, and that the amount of the decree is a consideration which should be dismissed as irrelevant to the appropriate term of imprisonment.

6. The Government of India would be glad if, after re-examining the proposals in the light of the observations made above, they could be favoured with the views of the Governor in Council and of the Honourable the Chief Justice and Judges of the High Court together with a draft of the specific amendments which commend themselves to the Governor in Council.

(8). *Copy of a letter No.* 1517, *dated the 2nd April* 1929, *from the Secretary to the Government of Madras, Law (General) Department, to the Secretary to the Government of India, Home Department.*

Question of undertaking legislation—reduction of the period of imprisonment for debt—Your letter No. F. 269/27-*Judl., dated* 12*th July* 1928.

I am directed to reply to the points raised in the above letter as follows :—

Paragraph 3 *of the letter.*—The presumption of the Government of India that it is not the intention of this Government to eliminate orders for postponement of payment of decree-amount from the scope of the proposal is correct.

Paragraph 4 *of the letter.*—The Honourable the Judges of the High Court agree with the Government of India that together with the omission of Article 175 in the First Schedule to the Indian Limitation Act, an addition to Article 181 is necessary so as to oust the latter's application in the case of orders under, XX Rule 11, sub-rule 2 of the First Schedule to the Civil Procedure Code, 1908. The Honourable the Judges, however, doubt the advisability of referring in an Imperial Act to a rule under the Civil Procedure Code by its number, since any alteration in the number of the rule by the local Government would involve an amendment of the Imperial Act. In order to avoid this, the Honourable the Judges would suggest the addition of the following words to Article 181 after the words " section 48 ":—

" or by any rule under the same code empowering the Court to order that payment of the amount decreed shall be postponed or shall be made by instalments."

The Government concur with the above views and support the draft amendment suggested.

Paragraph 5 *of the Letter.*—The majority of the Honourable the Judges of the High Court who expressed their views in 1927 on the question of reduction of the maximum period of detention of a judgment-debtor were opposed to any reduction of the period now fixed. A minority of them were, however, of opinion that the period should, in no event, be reduced to less than three months. The Government were inclined to agree with the minority and decided to adopt their view. I am to say that the Governor in Council remains of the same opinion and that the intention is to leave the six weeks' period as it stands.

No. 1787/189 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th September* 1929.

THE ACTING SECRETARY TO THE GOVERNMENT OF BOMBAY,
HOME DEPARTMENT, BOMBAY.

SIR,

SUBJECT :—*Question of undertaking legislation for reducing the period of imprisonment for non-payment of debt.*

I am directed by the Committee of the Association to state that the Association is not in a position to offer any suggestions regarding the question of undertaking legislation for reducing the period of imprisonment for non-payment of debt. I may also state that the Association has not received any complaints which would lead it to hold that the period of imprisonment prescribed by the law, as at present in force, has caused any considerable hardship to judgment-debtors.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 34.

PROPOSAL FOR THE GRANT OF A CHARTER TO THE NATIVE SHARE AND STOCK BROKERS' ASSOCIATION.

No. 6592-A.

FINANCE DEPARTMENT,
BOMBAY CASTLE, *22nd January* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

In consonance with the opinion of the majority of the interests consulted, Government have refused recognition under Act VIII of 1925 to the Bombay Stock Exchange, on the ground that no case had been made out for the establishment of more than one Stock Exchange in the City, and that there was a risk of such a step proving detrimental to the interests of the general public.

2. The Governor in Council is aware that this decision is virtually equivalent to the granting of a monopoly to one Exchange: and is therefore inclined to the opinion that the best solution of this problem would be the granting of a 'charter' to the Native Share and Stock Brokers' Association on the lines of that given to the East India Cotton Association by Act XIV of 1922. That Act was passed only after the constitution of the Association had been satisfactorily determined by agreement among all the bodies interested in the cotton trade of Bombay. The analogy in the present case is not quite good, but it is obviously desirable that if legislative authority to control the share market is to be given to any one body, the constitution of that body should be such as to inspire confidence in the general public. Before taking any further action, therefore, the Governor in Council desires to ascertain the opinion of those chiefly interested as to the desirability of requiring any change in the present constitution of the Native Share and Stock Brokers' Association before offering them a charter.

3. I am instructed to invite your Association to submit to Government their views on this matter.—I have, etc.,

G. WILES,
Secretary to the Government of Bombay,
Finance Department.

No. 1055/52 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *30th May* 1929.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
FINANCE DEPARTMENT, BOMBAY.

SIR,

SUBJECT:—*Grant of a charter to the Native Share and Stock Brokers' Association.*

I am directed to acknowledge the receipt of your letter No. 6592-A, dated the 22nd January 1929, requesting this Association to express an opinion as to the desirability of making any change in the present constitution of the Native Share and Stock Brokers' Association before offering them a charter.

This matter has been carefully considered by my Committee, and I am to inform you that, as far as this Association is aware, there appears to be no reason why a charter should be granted to the Native Share and Stock Brokers' Association immediately. It will be remembered that the rules and regulations of the Share and Stock Brokers' Association were discussed in detail only very recently by an informal conference presided over by the Honourable the Finance Member of the Government of Bombay, and by all sections of commercial interests in Bombay. Under the circumstances, my Committee would prefer to wait till such time as more experience is gained regarding the practical working of the present constitution of the Native Share and Stock Brokers' Association before they support the proposal for a charter.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 35.

OPIUM ENQUIRY COMMITTEE.

MEASURES TO CHECK HIGH CONSUMPTION OF OPIUM.

No. 7702-C/24.

REVENUE DEPARTMENT,
BOMBAY CASTLE, *28th February* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Opium—consumption of—Measures to check high.*

I am directed by the Government of Bombay (Transferred Departments) to forward a copy of their Resolution No. 7702-C/24, dated 7th February 1929, relating to the appointment of local committees to investigate the causes of high consumption of opium in certain isolated areas and to invite the attention of your Association to paragraph 2 of it. —I have, etc.,

S. R. DAVAR,
For *Secretary to the Government of Bombay,*
Revenue Department.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT,

Resolution No. 7702/24.

BOMBAY CASTLE, *7th February*, 1929.

Letter from the Government of India, Finance Department (Central Revenues), C. No. 491-E.O./26 dated 5th October 1926 :—

" I am directed to invite the attention of the Government of Bombay to the accompanying copy of a despatch from the Secretary of State for India dealing with the Resolution of the Government of India, Finance Department (Central Revenues), Excise Opium No. 4 dated the 17th June 1926, and with their letter to all local Governments C. No. 437-E.O./26 dated the 26th June 1926, on the subject of internal policy in regard to opium in India.

" 2. The Secretary of State has desired that certain suggestions should be conveyed to local Governments in regard to the manner in which the problem presented by local areas in which the consumption of opium is relatively high should be approached. The Government of India in their Resolution and letter just referred to impressed upon all local Governments the importance that they attach to unremitting endeavour to cleanse these black spots upon the map of India and expressed the hope that local Governments will spare no effort by concentrating attention upon areas where consumption is now excessive to reduce it to moderate dimensions.

" 3. While welcoming the action thus taken by the Government of India and recognizing the limitations imposed by the fact that the control over internal consumption of opium is a provincial transferred subject, the Secretary of State has requested the Government of India to place the following specific suggestions before local Governments for their consideration :—

(1) The appointment of committees to conduct separate local enquiries in each isolated area where the average rate of consumption of opium exceeds 30 seers to 10,000 inhabitants. Local Governments will of course be aware to what areas in their respective territories his suggestion would apply.

(2) The investigation of the special problem presented by the large industrial centres mentioned in the letter of the Government of India No. 5383 dated the 17th November 1924.

(3) The careful consideration of the question whether a system of rationing and registration of consumers, such as has been introduced in Burma and parts of Assam, would be likely to yield satisfactory results if applied to isolated areas of excessive consumption.

(4) The possibility of organizing, with the concurrence of the local Governments, a system of liaison between the local committees already mentioned, by deputing an officer or officers to keep in touch with them and visit them from time to time.

" 4. The Secretary of State expresses the hope that local Governments will accept these suggestions, remarking that if they were adopted, there would be less force in the demand for an all-India enquiry into the opium question generally, while, if their practical result should be to enable local Governments to take effective steps to eliminate the areas of apparent abuse, much of the ground for criticism of internal opium policy and for the demand for a Royal Commission (which the Government of India have pronounced to be unnecessary) would be removed. It will be observed that what is contemplated is that the functions of the proposed committees should be restricted to elucidating the connection between local conditions and high consumption.

" 5. I am therefore directed to commend these four specific suggestions, and the grounds upon which they have been advanced, to the earnest consideration of the Government of Bombay, and to request that the Government of India may be informed of its views in regard to each of them, and of its intentions in regard to the first three."

* * * * * *

RESOLUTION.—The Government of Bombay have had under consideration for some time the question of the excessive consumption of opium in certain areas in the Presidency. It has been brought to their notice that the rate of consumption in the districts of (1) Ahmedabad, (2) Broach, (3) Poona, (4) Sholapur and (5) Ahmednagar exceeds 30 seers per 10,000 of the population, and that the consumption in the Kaira and the Panch Mahals districts approximates to 25 seers to 10,000 people. The consumption in the town of Hyderabad, Sind, is reported to reach the exceptionally high rate of 90 seers per 10,000, whilst the City of Bombay, being a big industrial centre, has a problem of its own. Government are anxious to obtain precise information of the conditions which produce the excessive consumption in

these areas with a view to devise appropriate remedies for its reduction. They have accordingly decided to appoint committees of enquiry to investigate separately in each locality the causes of excessive consumption and to suggest, if possible, measures for its reduction.

2. The constitution of the committees will be as follows :—

(*a*) *For the Town and Island of Bombay—*

Chairman.

The Collector of Bombay.

Members.

(1) Dr. E. Moses, M.D. (nominated by the Bombay Municipal Corporation).
(2) The Executive Health Officer, Bombay Municipality.
(3) Mr. Dinshaw Mancherji Gagrat, L.M. & S. (nominated by the Bombay Medical Council).
(4) Mr. F. Stones of Messrs. E. D. Sassoon and Company (nominated by the Bombay Millowners' Association).
(5) A non-official gentleman to be selected by the Collector.

Secretary.

The Superintendent of Excise, Bombay Sub-division.

(*b*) *For each of the districts of* (1) *Ahmedabad,* (2) *Broach,* (3) *Kaira,* (4) *Panch Mahals,* (5) *Poona,* (6) *Sholapur and* (7) *Ahmednagar.*—

Chairman.

The Collector of the district.

Members.

(1) The Civil Surgeon.
(2) The President of the Municipality at the headquarters of the district.
(3) One member to be elected by the other Municipalities and the Cantonment Authorities, if any, in the district.
(4) The President of the District Local Board.
(5) A non-official gentleman to be selected by the Collector.

Secretary.

The Superintendent of Excise in charge of the district.

(*c*) *For the Town of Hyderabad.*—

Chairman.

The Collector of Hyderabad.

Members.

A Deputy Collector and three non-official gentlemen to be selected by the Collector.

Secretary.

The Deputy Superintendent of Salt and Excise, Lower Sind.

The Committee for the Ahmedabad District will also include a representative of the Ahmedabad Millowners' Association. The Collector is requested to ask the Association to nominate their representative.

3. The following points are referred to the committees for consideration and report :—

(*a*) To ascertain the causes of the excessive consumption of opium and the classes of the people who are in particular addicted to its consumption.

(*b*) To recommend means for curtailing the excessive consumption with particular reference to the possibility of—

(i) registration of consumers ;
(ii) rationing addicts ;
(iii) prevention of the practice of administering opium to children ;
(iv) prohibition of opium smoking ;
(v) enhancement of the issue-price of opium ;
(vi) reduction in the number of shops ;
(vii) curtailment of the hours of sale.

(*c*) Any other matter relating to the consumption of opium which the Collectors may deem proper to refer to the committees.

4. The committees are empowered to make enquiries, local or otherwise, and to take such evidence as they consider necessary or desirable. Experienced police and other officials may also be examined as witnesses, if necessary. The chairman of the committees are requested to submit their reports to Government as soon as possible through the Commissioner of Excise or the Commissioner in Sind, as the case may be. Any information or statistics required by the committees for drawing up a questionnaire or instructions for the conduct of their investigations should be obtained from the Commissioners.

5. The chairmen of the committees are requested to furnish Government with 20 copies of the questionnaire and any instructions that may be drawn up by their committees, for communication to such other local Governments as are conducting similar investigations in their provinces and to the Central Board of Revenue.— By order, etc.,

G. K. JOSHI,
Under Secretary to Government.

No. 486/34 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *5th March* 1929.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT, BOMBAY CASTLE.

SIR,

SUBJECT :—*Consumption of Opium.*

I have the honour to acknowledge the receipt of your letter No. 7702-C/24, dated 28th February 1929, and enclosures relating to the appointment of local committees to investigate the causes of high consumption in certain centres. It is noted that Mr. F. Stones, O.B.E., will act as the representative of the Millowners' Association on the Committee appointed for the Town and Island of Bombay.—I have, etc.,

T. MALONEY,
Secretary.

No. 527/34 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 11*th March*, 1929.

THE SUPERINTENDENT OF EXCISE, AND
SECRETARY, OPIUM COMMITTEE, BOMBAY.

SIR,

I have the honour to acknowledge the receipt of your letter No. 14-169 dated 5th March 1929* addressed to Mr. Fred Stones, O.B.E., the Association's representative on the Committee appointed by the Government of Bombay to enquire into the measures necessary to check the high consumption of opium, and to inform you that as Mr. Stones will be leaving India at a very early date, the Committee of the Association would be much obliged if Government would invite the Hon'ble Sir Munmohandas Ramji,Kt., to serve on the above Committee as the Association's representative in place of Mr. Stones.

The Hon'ble Sir Munmohandas Ramji's address is as below:—

C/o Messrs. Vussonji Munji & Co.,
No. 15A, Elphinstone Circle,
Bombay.

I have, etc.,
T. MALONEY,
Secretary.

No. 530/34 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 11*th March*, 1929.

THE HON. SIR MUNMOHANDAS RAMJI, Kt.,
BOMBAY.

DEAR SIR,

Mr. F. Stones, the Association's representative on the Committee recently appointed by the Government of Bombay to check the high consumption of opium in Bombay, has informed the Committee of the Association of his inability to serve on the above Committee as he intends to leave India shortly. The Committee of the Association have therefore requested me to ask you to serve on the Opium Committee.—Yours, etc.,

T. MALONEY,
Secretary.

No. 14-2.

OLD CUSTOM HOUSE, FORT,
BOMBAY, 11*th May*, 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to enclose a copy of a questionnaire framed by the Bombay Opium Inquiry Committee and to request you kindly to favour the Committee with the views of your association on it.—I have, etc.,

(Sd) Illegible.
Secretary, Bombay Opium Inquiry Committee, Bombay.

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* Not printed.

Questionnaire framed by the Bombay Opium Inquiry Committee.

1. The appended statement shows the position as regards the taxation and consumption of licit opium during the past ten years. Do you consider this consumption excessive having regard to the large cosmopolitan population of this City ? If so, what are the causes of the excessive consumption and to what classes of people is it mainly confined ?

2. Are you of opinion that, in addition to illicit opium, opium is also consumed licitly in large quantities ? Please state the reasons for this opinion.

3. What means would you recommend for curtailing the consumption with particular reference to the possibility of

(*i*) Registration of consumers,
(*ii*) Rationing addicts,
(*iii*) Prevention of the practice of administering opium to children by making it a penal offence or otherwise,
(*iv*) Prohibition of opium smoking and drinking,
(*v*) Enhancement of the issue price of opium,
(*vi*) Reduction of the number of shops,
(*vii*) Curtailment of the hours of sale.

NOTE—*System of registration.*—Each opium consumer would be required to register his name at the office of the Collector of Excise, Bombay. The registered consumers would be granted permits authorising them to possess a certain quantity of opium at a time and opium would be sold by licensees only to persons holding such permits on which endorsements of sales would be made.

4. Have you any knowledge of opium smoking dens in the City or of clubs or houses where " Kasumba " draughts containing opium are sold or distributed ? To what extent do they exist ? Would the suppression of these dens, clubs or houses lead to any appreciable reduction in the consumption of opium ?

5. Do you consider that restriction on consumption of opium as suggested above would lead to an increase in the use of morphia and other alkaloids of opium or other drugs ?

6. Have you any information as regards the principal places from which opium is smuggled into the city and the extent of such smuggling ? What measures would you suggest to check smuggling ?

Statement showing the consumption of opium and incidence of taxation per seer in the Town and Island of Bombay for the years from 1918-19 to 1927-28:—

Year.	Consumption Seers.	Total Taxation (gain on issue and license fee).	Incidence of taxation per seer.
		Rs.	Rs.
1918-19	22,215	8,37,529	37·7
1919-20	20,022	7,40,208	37.0
1920-21	14,331	4,92,241	34·3
1921-22	8,168	4,05,323	49.6
1922-23	5,785	3,55,008	61.4
1923-24	4,987	3,10,112	62.2
1924-25	4,240	2,93,662	69.3
1925-26	3,256	2,56,103	78.7
1926-27	3,067	2,52,851	82.5
1927-28	2,968	3,45,714	116.5

No. 1216/34 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd June* 1929.

THE SECRETARY,
THE BOMBAY OPIUM INQUIRY COMMITTEE, BOMBAY.

SIR,

With reference to your letter No. 14-2, dated 11th May 1929, enclosing a copy of the questionnaire framed by the Bombay Opium Inquiry Committee, with a request that the Committee might be favoured with the views of the Bombay Millowners' Association, I have the honour to inform you that the various points raised by the questionnaire have had the very careful consideration of my Committee, and their views thereon may be summarised as under :—

The Association is generally of the opinion that the eradication of the opium habit cannot be brought about unless society itself takes the matter seriously in hand on the same lines and with the same enthusiasm as the campaigns now going on all over the world for the eradication of malaria and venereal disease. The history of sumptuary legislation in almost all civilized countries strengthens this opinion. In America, the Government has sought to enforce prohibition by legislation, but it still remains a matter of grave doubt whether there has been any diminution in the amount of liquor consumed, or in the habits of the people.

With regard to the first question of the questionnaire, whether the consumption of opium in the City and Island of Bombay is excessive or not, the Association thinks that, judging from the figures in the statement appended to the questionnaire showing the consumption of opium and the incidence of taxation per seer from 1918-19 to 1927-28, it does not appear to be excessive; but with a view to gain further experience it is recommended that the rate of taxation might be still further increased, and the figures of consumption watched. If an increase in price tends to check consumption, a further fall in consumption might be looked for; and the rate might be so increased as to bring down consumption to a figure below which it cannot go.

The Association cannot, of its own knowledge, state whether opium is consumed illicitly in large quantities at the present time, but if illicit consumption does exist to any large extent at present, there is a danger that higher taxation may increase it.

Taking the remedies suggested for curtailing consumption as outlined in question 3, the Association believes that a system of registration of consumers might, with advantage, be introduced, but it should be limited to those who take opium unmixed with other drugs. It should not be found necessary to compel those who use it in a reasonably small proportion with other drugs, to register themselves. Rationing of addicts is desirable, but as any sudden reduction in their daily allowance would do them more harm than good, the practice of rationing supplies should be enforced gradually.

It should be made a penal offence to administer opium to children, but as the administration of opium in a small proportion with other drugs to children is a widely recognized practice in India, it should not be penalized.

The Association is in agreement with the Opium Inquiry Committee with regard to the other remedies for curtailment of consumption as mentioned in question 3. The Association regrets its inability to furnish any information as to the existence of opium smoking dens, or clubs, or houses where "Kasumba" draughts containing opium are sold or distributed.

It is impossible for the Association to say definitely whether any restriction on consumption of opium would lead to an increase in the use of morphia and other alkaloids of opium or other drugs.

The Association is unable to furnish any information regarding the principal places from which opium is smuggled into the city nor the extent of such smuggling. The present arrangements to check smuggling, in the opinion of the Association, are stringent enough, and in this connection it has no further measures to recommend to the Committee.

In conclusion, I am directed by my Committee to say that they would feel grateful if you would convey to your Committee their genuine regret for not having been able to furnish the answers to the questionnaire at an earlier date.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 36.

HOURS OF WORK OF SALARIED EMPLOYEES.

No. 2244.

LABOUR OFFICE, SECRETARIAT,
BOMBAY, *19th September* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Hours of Work of Salaried Employees.*

In accordance with the instructions of Government, I have the honour to forward herewith 12 copies of a Questionnaire issued by the International Labour Office on the above subject which is the Second Item on the Agenda for the Fourteenth Session of the Conference to be held at Geneva in June 1930 and to request you to be good enough to send me the views of your association, if any, on the various questions incorporated in the Questionnaire by the 5th October 1929 at the latest. I regret that it will not be possible to take into consideration any views not submitted by that date because the whole case has to be submitted by the Local Government to the Government of India before the 25th October 1929 and the International Labour Office requires replies by December 1st.—I have, etc.,

J. F. GENNINGS,
i./c. *Labour Office.*

Questionnaire issued by the International Labour Office on hours of work of salaried employees.

Preliminary Question.

1. Do you consider it desirable that the International Labour Conference should adopt a Draft Convention to regulate internationally the hours of work of salaried employees?

If you are not in favour of a Draft Convention, are you in favour of a Recommendation?

Scope.

2. Do you consider that the scope of application of the Draft Convention or Recommendation should be based on a general definition of the expression "salaried employee"?

If so, what definition do you propose?

If it is found impossible to reach a sufficiently exact definition of the term " salaried employee " to what categories of workers do you consider the scope of application should extend ?

3. In any case, whether or no you consider it possible to determine the scope of application on the basis of a definition of the expression " salaried employee " or on the basis of an enumeration of categories of workers or both, do you consider that the Draft Convention or Recommendation should include within its scope all persons employed in :

(*a*) commercial and trading undertakings of whatever kind* ;
(*b*) undertakings which are both industrial and commercial in so far as they are not treated by national law as industrial undertakings ;
(*c*) undertakings, including within that term public administrative services, in which the staff is mainly engaged in office work ;
(*d*) institutions for the preventive and curative treatment of the sick, infirm, destitute, and mentally unfit ;
(*e*) theatres and places of public amusement ;
(*f*) hotels, clubs, cafes, restaurants and other refreshment houses ?

What other kinds of undertakings do you propose ?

4. Do you consider that the Draft Convention or Recommendation should apply to all undertakings of the kinds specified :—

(*a*) whether they are public or private ;
(*b*) whether they are secular or religious ;
(*c*) whether or not they are carried on for profit ?

5. Do you consider that undertakings in which only members of the employer's family are employed should be excluded from the scope of the Draft Convention or Recommendation ?

What do you understand by the term " members of the employer's family " ?

6. What categories of staff, if any, employed in the above kinds of undertakings do you consider should be excluded from the scope of the Draft Convention or Recommendation ?†

Normal Hours of Work.

7(*a*) Do you consider that a definition should be given of hours of work for which a maximum is to be fixed ?

If so, do you consider that the hours of work to be regulated are the time during which the persons employed are at the disposal of the employer and that they do not include rest periods posted in accordance with question 14(*b*) of this Questionnaire, during which the persons are not at the disposal of the employer ?

If not, what other definition do you propose ?

(*b*) Do you consider that the Draft Convention or Recommendation should lay down a general weekly maximum of hours of work for the whole staff in all the undertakings covered ?

If so, do you consider that such maximum should be 48 hours per week ?

If not, what maximum do you propose ?

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* For the addenda to Question 3 see Appendix to the Questionnaire.

† For the addenda to this Question see the Appendix to the Questionnaire.

What do you understand to be the definition of " week " ? Do you consider that it is seven days ?

(*c*) Do you consider that the Draft Convention or Recommendation should include a general provision to permit the distribution of hours of work over a period longer than one week, on condition that the average hours of work do not exceed the prescribed normal maximum ?

If so, in what circumstances and under what restrictions ?

(*d*) In addition, do you consider it necessary to lay down a daily maximum ?

If so, do you consider that such maximum should be 8 hours per day ? If not, what maximum do you propose ?

(*e*) Do you consider that the hours of work per week should be able to be so arranged as to allow for a half-day holiday in the week ?

Do you consider that the weekly half-day holiday should, as far as possible, come immediately before or immediately after the day of the weekly rest and that the latter should, as far as possible, fall on Sunday ?

(*f*) Should it be permissible to work the general weekly maximum of hours of work in four or five days ?

Special Arrangements.

8. Do you consider that the Draft Convention or Recommendation should lay down daily or weekly maxima higher than the normal maxima for persons employed on certain classes of work or in certain kinds of undertakings ?

If so, for what classes of work and for what kinds of undertakings, and what maxima do you propose ?

9. Do you consider that the Draft Convention or Recommendation should lay down daily or weekly maxima lower than the normal maxima for persons employed on certain classes of work or in certain kinds of undertakings ?

If so, for what classes of work, and for what kinds of undertakings, and what maxima do you propose ?

Making up Lost Time.

10. Do you consider that the Draft Convention or Recommendation should permit the making up of lost time ?

If so, in what circumstances and under what restrictions ?

What do you understand by " lost time " ?

Temporary Exceptions.

11. Do you consider that the Draft Convention or Recommendation should permit the normal daily or weekly maxima to be temporarily exceeded :—

(*a*) in case of accident and in case of *force majeure* ;
(*b*) to prevent the loss of perishable goods ;
(*c*) for such special work as stocktaking and periodical balancing of accounts ;
(*d*) in case of exceptional pressure of work ; what do you understand by the word " exceptional " ?

(*e*) in what other circumstances, if any ?

12. To what conditions and restrictions should the above exceptions be subjected in the Draft Convention or Recommendation ?

In particular, do you consider that all such exceptions should be laid down by national regulations issued by the competent authorities after consultation with the organizations of employers and employees concerned, where such exist ?

Should overtime for exceptional pressure of work be paid for at higher rates ? Do you consider that this should also apply to other hours covered by temporary exceptions ? If so, do you consider it necessary to lay down the higher rate or rates in the Draft Convention or Recommendation ? If so, what rates do you propose ?

Equivalent Arrangements.

13. Do you consider it desirable to include in the Draft Convention a clause allowing exemption from the provisions of the Convention for persons who, by virtue of agreements between the employers concerned or the associations of employers and the associations of employees where such exist, or, in the absence of agreements, by virtue of custom or practice, are covered by arrangements in regard to hours of work which on the whole are better than, or are at least as favourable as, those laid down in the Convention ?

If so, what guarantees do you consider it necessary to stipulate in order to ensure that any such arrangements are better than, or are at least as favourable as, those laid down in the Draft Convention ?

Enforcement.

14. Do you consider that the Draft Convention should lay down measures to be taken for its enforcement ?

If so, do you consider that every employer should be required :—

(*a*) to notify in some appropriate manner approved by the Government the times at which work is to begin and end ;

(*b*) to notify in the same manner the rest intervals allowed during working hours which are not reckoned as part of the working hours ;

(*c*) to keep a record of all overtime worked as well as of the amounts of the higher rates paid in respect thereof in a register in the manner approved by national law ?

What other measures, if any, do you propose ?

15. Do you consider that the Convention should provide for adequate Government inspection of all places in which persons are employed to whom the Convention applies ?

16. Do you consider that a clause should be included in the Draft Convention specifying certain particulars which should be given in the annual reports provided for in Article 408 of the Treaty ?

If so, what particulars do you propose ?

Appendix to the Questionnaire.

Addenda to Question 3.

(*i*) To 3 (*a*):

What definition do you propose for commercial and trading undertakings?

(*ii*) To the whole question:

1. Do you consider that the scope of application of the Draft Convention should include technical employees such as ship designers and surveyors, naval architects, analytical and research chemists, assayers, metallurgists, laboratory attendants, sculptors, engravers? If so, do you consider that special provision should be made for such categories?

2. Do you consider that the scope of application of the Draft Convention should include persons employed in connection with indoor amusements, such as theatres, music-halls, cinemas, exhibitions? If so, do you consider that special provision should be made for that category?

3. Do you consider that the scope of application of the Draft Convention should include persons employed in connection with outdoor amusements? If so, do you consider that special provision should be made for that category?

4. Do you consider that the scope of application of the Draft Convention should include officials of voluntary associations such as political associations, industrial, trade and professional organizations, religious organizations and societies, welfare associations? If so, do you consider that special provision should be made for that category?

5. Do you consider that the scope of application of the Draft Convention should include persons employed as clerks? Should there be special provision in respect of the class of establishment in which they are employed, as for example, banks, insurance offices, stock-brokers' offices, central or local government departments, merchants' offices, etc.? If so, what provisions do you consider to be necessary?

6. Do you consider that the scope of application of the Draft Convention should include persons employed in wholesale and retail shops and warehouses? If so, should special provision be made according to the classes of the goods sold?

7. What do you understand to be included in the expression "wholesale and retail shops and warehouses"?

8. Do you consider that the scope of application of the Draft Convention should include refreshment houses of all kinds? If so, do you consider that special provision should be made for that category?

9. Do you consider that the scope of application of the Draft Convention should include hotels and boarding houses? If so, do you consider that special provision should be made for that category?

10. Do you consider that the scope of application of the Draft Convention should include persons employed as insurance agents and itinerant salesmen other than commercial travellers (*a*) without any offices other than their own houses, (*b*) other? If so, do you consider that special provision should be made for such categories?

11. Do you consider that the scope of application of the Draft Convention should include persons employed as street newspaper sellers? If so, do you consider that special provision should be made for that category?

12. Do you consider that the scope of application of the Draft Convention should include persons employed as commercial travellers, enquiry agents, canvassers ? If so, do you consider that special provision should be made for such categories ?

13. Do you consider that the scope of application of the Draft Convention should include clubs (*a*) proprietary, (*b*) non-proprietary ? If so, do you consider that special provision should be made for such categories ?

14. Do you consider that the scope of application of the Draft Convention should include teachers in any educational institutions ? If so, do you consider that special provision should be made for that category ?

15. Do you consider that the scope of application of the Draft Convention should include journalists ? If so, do you consider that special provision should be made for that category ?

16. Do you consider that the scope of application of the Draft Convention should include librarians ? If so, do you consider that special provision should be made for that category ?

17. Do you consider that the scope of application of the Draft Convention should include persons employed by film producers and distributors ? If so, do you consider that special provision should be made for that category ?

18. Do you consider that the scope of application of the Draft Convention should include persons employed by professional men such as barristers, solicitors, architects, doctors, auctioneers, accountants ? If so, do you consider that special provision should be made for such categories ?

19. Do you consider that the scope of application of the Draft Convention should include persons employed in hospitals, clinics, nursing homes, mental institutions, poor law institutions ? If so, do you consider that special provision should be made for that category ?

20. Do you consider that the scope of application of the Draft Convention should include persons employed as nurses and midwives in private houses ? If so, do you consider that special provision should be made for such categories ?

21. Do you consider that the scope of application of the Draft Convention should include sports officials and players including the staffs of racing stables and jockeys ? If so, do you consider that special provision should be made for such categories ?

22. Do you consider that the scope of application of the Draft Convention should include persons employed by undertakers ? If so, do you consider that special provision should be made for that category ?

Addenda to Question 6.

(*i*) Do you consider that persons occupying a post of manager or legal representative of an undertaking, of a body having legal personality or of any other body should be excluded from the scope of application of the Convention ?

(*ii*) Do you not consider that persons occupying a post of a confidential, managerial or supervisory character should be excluded ?

No. 1997/221 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd October* 1929.

THE DIRECTOR OF INFORMATION AND LABOUR INTELLIGENCE, (LABOUR OFFICE),
SECRETARIAT, BOMBAY.

SIR,

SUBJECT :—*Hours of work of salaried employees.*

With reference to your letter No. 2244 dated the 19th ultimo enclosing 12 copies of a questionnaire issued by the International Labour Office on the above subject, I am directed to state that, while my Committee have every sympathy with any organized effort that may be made to improve the conditions of work of salaried employees, they regret they cannot support the idea of a draft convention or recommendation on the subject in view of the difficulty of its application to the peculiar conditions of India. While it may be that such a convention is unnecessary in the case of the textile industry, it is possible that its application would prove a handicap to many trades and occupations in the country. The growth of the trade union movement and the development of public conscience must, therefore, for the time being at any rate, be the chief stimulus for the amelioration of conditions of most classes of salaried employees, and in the present stage of development, the imposition of a draft convention on India would be inadvisable.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 37.

CONDITIONS OF CONTRACT IN THE TENDER NOTICES ISSUED BY THE INDIAN STORES DEPARTMENT.

No. 28/656-57.

BOMBAY, *3rd September* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

With reference to the enquiry for Textile Stores which are being invited by the Chief Controller of Stores, Indian Stores Department, on behalf of the Government of India, there is a stipulation in the enquiry as under :—

"IMPORTANT.—The tenderers' particular attention is drawn to clause No. 13 of the condition of contract regarding time and rate of delivery or despatch.....the essence of the contract..... "

The clause No. 13 referred to above reads as under :—

" The time for and the rate of delivery or despatch stipulated in the said schedule for the delivery or despatch of the stores shall be deemed to be of the essence of the contract and should the contractor fail to deliver or to despatch the stores or any consignment thereof within the period prescribed for such delivery or despatch the buyer shall be entitled to withhold any payments until the whole of the stores has been supplied

and to recover from the contractor a sum of two per cent. of the price of any stores which the contractor has failed to deliver or to despatch as aforesaid for each and every month or part of a month during which the delivery or despatch of such stores may be in arrears or alternatively at the option of the buyer the buyer shall be entitled to purchase elsewhere on the account and at the risk of the contractor the stores or any consignment thereof which the contractor has failed to deliver or despatch within the period prescribed for such delivery or despatch as aforesaid or to cancel the contract and the contractor shall be liable for any loss or damage which the buyer may sustain by reason of such failure on the part of the contractor."

As you are aware there has been prolonged labour troubles in the city for a long time past, and in some cases our bill for supplies delivered against Government of India orders have been withheld for deduction of penalty referred to in the clause No. 13.

We submit that it is beyond the control of a manufacturer, whether in this country or elsewhere, to comply with the stipulations referred to above, and we suggest that a representation may be made by the Association to the Government of India in the above respect with a view to amend clause No. 13 in a fair and equitable manner.—Yours, etc.,

For the Indian Woollen Mills,
(Branch of the Sir Shapurji Broacha Mills, Ltd.)
per pro. MATHRADAS GOCULDAS & Co.,
B. R. BHIDE,
Agents.

No. 2033/220 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th October* 1929.

THE CHIEF CONTROLLER OF STORES,
THE INDIAN STORES DEPARTMENT (TEXTILES BRANCH), SIMLA.

I am directed by the Committee of the Millowners' Association to invite your attention to the following stipulation incorporated in the tender notice issued by you :—

" IMPORTANT.—The tenderers' particular attention is drawn to Clause No. 13 of the conditions of contract regarding time and rate of delivery or despatch.....the essence of the contract....."

" *Clause* 13.—The time for and the rate of delivery or despatch stipulated in the said schedule for the delivery or despatch of the stores shall be deemed to be of the essence of the contract and should the contractor fail to deliver or to despatch the stores or any consignment thereof within the period prescribed for such delivery or despatch the buyer shall be entitled to withhold any payments until the whole of the stores has been supplied and to recover from the contractor a sum of two per cent. of the price of any stores which the contractor has failed to deliver or despatch as aforesaid for each and every month or part of a month during which the delivery or despatch of such stores may be in arrears or alternatively at the option of the buyer, the buyer shall be entitled to purchase elsewhere on the account and at the risk of the contractor the stores or any consignment thereof which the contractor has failed to deliver or despatch within the period prescribed for such delivery or despatch as aforesaid or to cancel the contract and the contractor shall be liable for any loss or damage which the buyer may sustain by reason of such failure on the part of the contractor.

"If such failure as aforesaid shall have arisen from any cause which the buyer may admit as reasonable ground for an extension of time, the buyer will allow such additional time as he considers to be justified by the circumstances of the case, and will forgo the whole or such part as he may consider reasonable of his claim for any such loss or damage

as aforesaid. Any failure or delay on the part of sub-contractors, though their employment may have been sanctioned under clause 15 hereof, shall not be admitted as a reasonable ground for any extension of time or for exempting the contractor from liability for any such loss or damage as aforesaid."

A strict interpretation of the above clause does not, in the opinion of my Committee, afford the seller protection equivalent to that granted to him in commercial contracts where he is entitled to an extension of his date of delivery if it can be shown that the delay was due to causes over which he had absolutely no control; whereas according to the clause quoted above, it is left to the buyer to decide what he considers to be a reasonable ground for an extension of time. The difference between the two is obvious: the one affords a legal right to the seller while the other leaves him in doubt as to what his position will be in the unfortunate event of a strike or lockout being declared in his mills, or a fire, epidemic or other similar causes resulting in a complete stoppage of work. Labour troubles in India are by no means uncommon and the uncertainty which prevails among the manufacturers at present as to the treatment that would be accorded to them by Government in the event of a cessation of work, in the opinion of my Committee, might prevent mills tendering freely for Government contracts. My Committee suggest that it would be highly desirable to standardize the practice in regard to the latitude to be allowed to the seller under the circumstances enumerated above; and I am, therefore, to urge for the consideration of Government the inclusion of a provision similar to clause 15 of the Association's Standard Piecegoods Contract Form in Government's tender notice:—

"*Clause* 15.—If the Company shall be unable to deliver the whole or any part of any goods sold for future delivery by the time specified for delivery thereof by reason of the mills working short time, or its being expedient to stop the mills temporarily or by reason of fire, war, stoppage or hindrance in the supply of raw materials or fuel, explosion, accident, strike, riot, lockout or other disorganization of labour or transport, breakdown of machinery, or any inevitable or unforeseen event beyond human control directly or indirectly interfering with the working or the full working of the mills, the Buyers shall take delivery of such bales as the Company may be in a position to deliver (if any) and the time for completing the contract shall, as regards the bales not ready by the specified time, be extended for such time as the Company may reasonably require to make up for the delay caused by stoppage, hindrance to or interference with the working of the mills or any other events or circumstances before mentioned, PROVIDED ALWAYS that should the inability to deliver be continuous during the period of three consecutive English calendar months, then the Buyers shall be entitled by notice in writing of their intention to do so, to cancel the contract in respect of any bales then remaining to be manufactured."—I have, etc.,

T. MALONEY,
Secretary.

No. D-158 (88).

GOVERNMENT OF INDIA,
INDIAN STORES DEPARTMENT,
NEW DELHI, 10*th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Standardization of conditions of contract and inclusion of a* force majeure *clause.*

With reference to this office letter No. D-158, dated the 11th October 1929,* and to my interview with you recently in Bombay, I have the honour to state that the question raised in your letter No. 2033/220, dated the 7th October 1929, is under consideration in connection with a Resolution passed by the Associated Chambers of Commerce on a cognate subject. I will communicate the decision to you as soon as a settlement has been arrived at.—I have, etc.,

KIRKHOPE,
Chief Controller of Stores.

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* Not printed.

APPENDIX 38.

LLOYD BARRAGE AND CANAL CONSTRUCTION SCHEME.

CONFERENCE OF GOVERNMENT REPRESENTATIVES AND COMMERCIAL INTERESTS CONCERNED TO DISCUSS AGRICULTURAL, TRANSPORT AND ECONOMIC PROBLEMS ARISING OUT OF THE LLOYD BARRAGE AND CANAL CONSTRUCTION.

No. 2585/27 I. W.

BOMBAY CASTLE, *4th February* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Lloyd Barrage and Canals Construction: Conference to discuss agricultural, transport and economic problems arising out of the construction of—.*

I am directed by the Governor in Council to state that Government propose to hold a conference of Government Departments concerned and commercial bodies at the Council Hall, Bombay, for 2 or 3 consecutive mornings after the discussion of the demands for grants at the ensuing session of the Legislative Council is over to discuss the agricultural, transport and economic problems arising out of the Lloyd Barrage and Canals Construction scheme. In this connection I am to ask whether your Association is prepared to send its representative to attend the conference. It is possible that the discussion of the grants will be over by 11th March 1929 but the exact date will be intimated to you later.—Yours, etc.,

W. L. C. TRENCH,
Deputy Secretary to the Government of Bombay,
Public Works Department.

No. 351/95 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *19th February* 1929.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
PUBLIC WORKS DEPARTMENT, BOMBAY.

SIR,

SUBJECT:—*Lloyd Barrage and Canals Construction: Conference to discuss agricultural, transport and economic problems arising out of the construction of—.*

I am directed to acknowledge the receipt of your letter No. 2585/27, dated the 4th February, and in reply to state that the Millowners' Association is prepared to send its representatives to attend any conference which Government may care to arrange to consider the agricultural, transport and economic problems arising out of the construction of the Lloyd Barrage and Canals.

2. Your letter does not make it quite clear as to whether the Association's representatives should necessarily be members of the Legislative Council, but if membership of the Council is not necessary, my Committee would like to suggest the name of Mr. S. D. Saklatvala of Messrs. Tata Sons, Limited, Bombay, in addition to the name of Mr. J. B. Petit who represents the Bombay Millowners' Association Constituency in the Bombay Legislative Council.—I have, etc.,

T. MALONEY,
Secretary.

No. 2585/27 I. W.

PUBLIC WORKS DEPARTMENT,
BOMBAY CASTLE, *1st March* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Lloyd Barrage and Canals: Conference to discuss agricultural, transpor and economic problems arising out of the construction of the—.*

I am directed by the Governor in Council to refer to paragraph 2 of your letter No. 351/95, dated 19th February 1929, and to state that your Association's representative at the conference mentioned above need not be necessarily a member of the Legislative Council. Government have accordingly no objection to Messrs. Saklatvala and Petit attending the conference, but as it is primarily intended *for an exchange of views* between the commercial bodies and the various Government Departments concerned the presence of two representatives is not essential.—Yours, etc.,

W. L. C. TRENCH,
Deputy Secretary to the Government of Bombay, Public Works Department.

No. 2585/27 I. W.

PUBLIC WORKS DEPARTMENT,
BOMBAY CASTLE, *11th March* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Lloyd Barrage and Canals: Conference to discuss agricultural, transport and economic problems arising out of the construction of—.*

I am directed by the Governor in Council to refer to the correspondence between you and this Department on the subject mentioned above and to say that the conference to discuss agricultural, transport and economic problems arising out of the construction of the Lloyd Barrage and Canals will be held in Bombay at 2-30 p.m. on 14th and at 11-30 a.m. on 15th and 16th March 1929 in the Select Committee Room in the Council Hall. I am also to inform you that no agenda has been prepared for the meetings in view of the purely general discussion that is intended.—Yours, etc.,

W. L. C. TRENCH,
Deputy Secretary to the Government of Bombay, Public Works Department.

No. 2585/27 I. W.

PUBLIC WORKS DEPARTMENT,
BOMBAY CASTLE, *28th March* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Lloyd Barrage and Canals: Conference to discuss agricultural, economic and transport problems arising out of the construction of the—.*

I am directed by the Governor in Council to invite attention to the recent correspondence between you and Government on the subject mentioned above and to enclose herein for information a copy of the minutes of the conference which was held in the Select Committee Room, Council Hall, Bombay, on 14th March 1929.—Yours, etc.,

J. E. PARANJAPE,
For *Deputy Secretary to the Government of Bombay,*
Public Works Department.

Conference to discuss agricultural, economic and transport problems arising out of the construction of the Lloyd Barrage and Canals, held at the Select Committee Room, Council Hall, Bombay on 14th March 1929.

COMPOSITION.

Officials.

1. The Honourable General Member (Chairman).
2. Mr. R. T. Harrison, Chief Engineer for Irrigation and Secretary to Government, Public Works Department.
3. Mr. D. R. H. Browne, Chief Engineer for Roads and Buildings and Joint Secretary to Government, Public Works Department.
4. Mr. G. Wiles, Secretary to Government, Finance Department.
5. Mr. J. W. Smyth, Secretary to Government, Revenue Department.
6. Mr. C. S. C. Harrison, Chief Engineer, Lloyd Barrage and Canals Construction.
7. Mr. H. Dow, Revenue Officer, Lloyd Barrage and Canals Construction Scheme.
8. Mr. W. A. Evershed, Superintending Engineer, Irrigation Development and Research Circle.
9. Mr. W. L. C. Trench, Deputy Secretary to Government, Public Works Department.
10. Mr. C. G. Freke, Deputy Secretary to Government, Finance Department.

Non-officials.

11. Mr. J. B. Petit, M.L.C., } Representatives of the Millowners' Association, Bombay.
12. Mr. S. D. Saklatwalla, }
13. Mr. Lakhmidas Rowjee Tairsee, Representative of the Indian Merchants' Chamber, Bombay.

14. Mr. G. L. Winterbotham, M.L.C., Representative of the Bombay Chamber of Commerce.

15. Mr. W. B. Hossack, M.L.C.,]
16. Mr. J. Humphrey,] } Representatives of the Karachi Chamber of Commerce, Karachi.

17. Mr. Fakirji Cowasjee, Representative of the Buyers' and Shippers' Chamber, Karachi.

18. Mr. Lalji Naranji, M.L.C.

A meeting was held in the Select Committee Room of the Council Hall on 14th March 1929 under the presidency of Sir Ghulam Hussain Hidayatallah.

2. The object of the meeting was an exchange of views between officials and non-officials interested in the economic questions arising out of the construction of the Lloyd Barrage and Canals Scheme in Sind.

3. The meeting opened with a short address by Sir Ghulam Hussain in which he welcomed the non-official members and indicated briefly the lines on which a useful discussion might take place.

4. Mr. Lalji Naranji pointed out that though the capital cost of the Barrage had been estimated at 20 crores no complete estimate existed for the works which might have to be undertaken directly or indirectly due to the construction of the Barrage and Canals. He considered that a comprehensive estimate should be placed by Government before the members so that material for their discussion would be available. He stated that in his opinion nothing should be allowed to prevent Government obtaining the highest possible price for all the land which was to be sold or settled under the scheme. He also raised the point as to whether a charge should not be made on the present holdings of zamindars within the scheme for the benefits accruing to them from the improved irrigation facilities. He considered that two permanent Committees should be appointed ; one to advise Government in regard to the expenditure of money on the schemes and the other to advise Government in regard to the recoveries which should be made from the sale of the land, etc.

5. Mr. Fakirji Cowasjee wished that Government should explain their policy in regard to the selling of land so that the members would have an opportunity of criticising it. He also wished to know whether in selling the land by auction, bids would be accepted from foreigners as well as from British subjects. He was of the opinion that sales should be restricted to any and all British subjects and to these only. He pointed out what he considered to be the discrepancies between the Director of Agriculture's booklet and the Press Note recently issued by Government in regard to the disposal of Government lands in the Lloyd Barrage and Canals Construction zone.

Other members of the meeting also asked that Government should give a definite statement of their policy in this respect.

6. Mr. C. S. C. Harrison, Chief Engineer, pointed out that while the members of the Conference asked Government to put forward their proposals, the object of the meeting really was that Government should obtain the advice and assistance of unofficial members, to consider any points which they may be able to bring up from their knowledge and which may possibly have been overlooked by Government. Mr. Harrison instanced the question of different types of cotton and asked whether the commercial community are prepared to advise Government as to the acreage of various types which should be grown and whether a large supply of any particular quality of cotton would affect the world's markets adversely. Similarly in regard to wheat, Government also wished to know whether the commercial community favoured or are prepared to support legislation for the prevention of adulteration of produce and mixtures of crops and seeds, penal legislation in regard to the prevention of pests and so on. He then enquired from the commercial community what their views were in regard to the employment of experts for the development of agriculture.

7. Mr. Dow, on being referred to, described the cotton growing in the Soudan by a large syndicate, called the Soudan Plantations, Limited, and stated that by intensive and highly paid European supervision the cultivators obtained a very large outturn from their land; the return to the Government of the Soudan represented the bulk of that Government's receipts, and the syndicate itself paid approximately 30 per cent. on their shares, and this on some 360,000 acres of land only.

8. Mr. Petit emphasized the demand of the other members of the Conference who had spoken for Government to put up their policy for the consideration of the Conference. Mr. Lalji Naranji further explained what he meant to include in the comprehensive cost of the scheme which he wished to have formulated.

9. Sir Ghulam Hussain gave the meeting certain figures as regards the consequential irrigation schemes in Lower Sind and also in regard to what is required for roads but pointed out that very many developments would follow the construction of the Barrage Canals in regard to revenue, police and other departments which are not properly chargeable to the Canal Scheme. Mr. R. T. Harrison also gave certain figures in regard to the improvements of canals.

10. At this stage the meeting was dissolved as no further business appeared to be forthcoming and some of the members left. It was however pointed out that the representatives of the Karachi Chamber of Commerce were still anxious to make certain remarks and the discussion was resumed.

11. It was the unanimous opinion of the members who remained that such a meeting should take place next year, after further time had been given to the consideration of the questions brought up. Mr. J. Humphrey undertook to bring the matter before the Karachi Chamber of Commerce and to endeavour to have a sub-committee appointed, and approach the other Chambers for their suggestions and the formation of small sub-committees, it having been pointed out by Mr. C. S. C. Harrison that while the Chambers of Commerce had sub-committees on a large number of different subjects, none of them had sub-committees dealing with agriculture. The suggestions of these sub-committees would then be placed before Government for consideration and amplification. The members considered it desirable that Government should issue a questionnaire on the basis of the preliminary work now done or to be done. The sense of the meeting was that far greater attention should be paid to the appointment of experts to develop the agriculture of the country. The meeting then stood adjourned till next year.

APPENDIX 39.

FUMIGATION CHARGES.

No. 3366 of 1929.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, *3rd April* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Fumigation of American cotton.*

On the recommendation of the Indian Central Cotton Committee, the Government of India have sanctioned a refund of fumigation fees at the rate of eight annas per bale of American cotton fumigated during the period from the 12th July 1927 to the 6th August 1928 inclusive to all importers who paid fumigation fees between those dates.

Claims have to be submitted before 1st June 1929 to the Bombay Port Trust. A circular explaining the procedure to be followed has been issued by the Docks Manager and a copy is attached herewith.—I have, etc.,

W. J. JENKINS,
Secretary.

Circular to importers of American cotton, issued on 19th March 1929 by the Manager, Bombay Port Trust Docks, on refund of fumigation charges collected on American cotton.

I beg to inform you that the Government of India in the Department of Education, Health and Lands, New Delhi (*vide* their No. 446-Agri, dated the 16th instant) have directed that a refund of fumigation charges calculated at the rate of Re. 0-8-0 per bale should be allowed on all American cotton imported and fumigated between the 12th July 1927 and the 6th August 1928, subject to applications for refund supported by the original Port Trust chappas in which fumigation charges were paid being submitted to the Docks Manager *by the 31st May* 1929. Applications received after this date will therefore stand time-barred.

Importers are kindly requested to note the following instructions for guidance in submitting their claims in respect of the above refund :—

(*a*) A separate claim should be submitted in respect of consignments per each different vessel supported by the original Port Trust chappas; claims not so submitted will not be accepted by the Port Trust.

(*b*) The Port Trust for the purposes of this refund will only recognise the party in whose name the original chappa for fumigation charges stands, and any subsequent transfers of interest, sales, etc., are matters for importers to adjust with their buyers.

(*c*) In order to facilitate the preparation of their claims, particulars are detailed overleaf of the names of vessels and chappa Nos. on which refund is due to each importer. It must however clearly be understood that, in supplying this information, the Port Trust accepts no responsibility as it is the duty of importers to see that correct claims are submitted within the prescribed time limit.

(*d*) Refunds will not be admissible in respect of consignments on which fumigation charges were calculated at the "minimum charge" laid down or at the special rate for type bales. Likewise bales short-landed are not entitled to participate.

No. 718/140 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th April* 1929.

THE SECRETARY,
INDIAN CENTRAL COTTON COMMITTEE, BOMBAY.

SIR,

SUBJECT :—*Fumigation of American cotton.*

I have the honour to acknowledge the receipt of your letter No. 3366, dated 3rd instant on the above subject, and to state that the information contained therein has been forwarded to all members of this Association.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 40.

FAWCETT COMMITTEE REPORT.

NOTIFICATION.

GENERAL DEPARTMENT.

BOMBAY CASTLE, *3rd July* 1929.

Whereas a trade dispute has arisen between (here follow the names of mills* concerned) and their workmen, and whereas it is expedient that the said dispute should be referred to a Court of Inquiry, the Governor in Council is pleased under section 4 of the Trade Disputes Act, 1929, to appoint a Court of Inquiry for investigating the said dispute.

The terms of reference to the said Court shall be as follows :—

1. To inquire into and ascertain the exact nature of the dispute or disputes between the employers and workmen of the above-named mills which led to the strike in those mills in March and April 1929.

2. If there was any such dispute, to what extent the employers or workmen or both are responsible in matters connected therewith ?

3. What are the causes of the prolongation of the strike ? Whether the employers or workmen or both are responsible for such prolongation, and if so, to what extent ?

4. What are the difficulties in the way of a settlement of the dispute or disputes between the employers and the workmen ?

The Governor in Council is further pleased to appoint the Honourable Mr. H. G. Pearson, Bar-at-Law, to be the Chairman and Mr. F. S. Taleyarkhan, Bar-at-Law, and Mr. Rupchand Bilaram, B.A., LL.B., to be the members of the said Court.

The said Court shall meet at the Secretariat on Saturday, the 6th instant.

By order of the Governor in Council,
R. B. EWBANK,
Secretary to Government.

COURT OF ENQUIRY,
SECRETARIAT, BOMBAY, *5th July* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

The Chairman of the Court of Enquiry appointed by Government under the Trade Disputes Act, 1929, by notification General Department, dated the 3rd July 1929, understands that the Millowners' Association will be representing the several mills specified in that notification and which are members of the Association and you are therefore invited to attend the Preliminary Court Meeting fixed for to-morrow the 6th July 1929 at 11 a.m. on the Ground Floor of the Secretariat, Fort.—I have, etc.,

H. D. WARDEN,
Secretary, Court of Enquiry.

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* Not printed.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *9th July* 1929.

THE SECRETARY,
THE COURT OF ENQUIRY, SECRETARIAT, BOMBAY.

SIR,

I have the honour to send herewith a short statement outlining the Millowners' case in respect of each of the four terms of reference to the Court of Enquiry.

The statement is intended to place the main issues clearly before the Court, and does not attempt to go into any detail. Should fuller information be desired, however, on any of the points dealt with in the letter, I shall be glad to supply it at the earliest opportunity. I enclose three copies.—I have, etc.,

T. MALONEY,
Secretary.

Statement submitted by the Association to the Court of Enquiry on 9th July 1929.

First term of reference.—Under the first term of reference, it is the task of the Court to ascertain the exact nature of the dispute between the employers and workmen in every mill in Bombay in which there was a strike in March or April this year.

It is the submission of the millowners that the strikes or partial strikes which occurred in all mills on April 26th, with the exception of the Coorla, Colaba Land and certain mills in the Madanpura area, were caused by the Girni Kamgar Union calling on the men to cease work in order to coerce the management of the Wadia group of mills into dismissing about 6,000 new hands who had found work in that group of mills between the 8th and 26th April, as a result of a totally unjustifiable stoppage of work by the old employees during the previous month.

Though the immediate cause of the present strike was as stated above, it is important to note that the general strike in April this year had been preceded by lightning strikes of varying duration in a number of mills in Bombay for trivial reasons, during March and April, in pursuance of the policy of the Girni Kamgar Union to foment unrest among the workpeople.

The Millowners' Association would also like to call attention to the fact that a general strike had been planned to take place in April or May this year, months in advance by the leaders of the Girni Kamgar Union ; and in order to bring about an appropriate atmosphere, the passions of a large section of the workpeople had been roused by inflammatory speeches, and discontent had been fostered by grossly misrepresenting the intentions of the millowners in regard to the standardization of wages, and the introduction of schemes for the improvement of the efficiency of labour. Indiscipline and restlessness were systematically fostered by perpetual lightning strikes for trivial or no reasons at all, and the overthrow of capitalism and the establishment of a workers' *raj* like that of Russia was constantly preached. The Millowners maintain that even had the strike in the Wadia mills been settled by acceding to the preposterous demands of the Girni Kamgar Union, past experience has amply shown that that would not by any means have meant the restoration of peaceful conditions.

The improvement of the workpeople's condition in accordance with recognized Trade Union principles has never been the aim of the Girni Kamgar Union, and ample proof of this is to be found in the history of the strikes in the Bombay mill industry since October last year. Lightning strikes have almost invariably preceded the formulation of grievances, specific agreements have been wantonly broken and the spirit of co-operation has been conspicuous by its absence, as far as the Girni Kamgar Union is concerned, in spite of the very earnest endeavours of the Association to bring it about.

For all practical purposes, the disputes in the Wadia group of mills may be said to have been the peg upon which the Girni Kamgar Union chose to hang their excuse for calling a general strike, and the history and the exact nature of the disputes in the Wadia mills are, therefore, of importance for the purposes of this enquiry, and for the time being it is not proposed to refer to the disputes in other mills. In order that the Court of Enquiry may have a clear understanding of the perfectly unjustifiable character of this particular dispute, it will be necessary to refer to the main facts which preceded it.

There was a general strike in 1928, which lasted for nearly six months, and which was supported by all the Textile Trade Unions in Bombay. The issues involved were of an important character, and after a long-drawn-out struggle, they were referred, with the consent of both parties, to a Court of Enquiry, subsequently known as the Fawcett Committee. It was understood that the reference to this Committee would mean the cessation of hostilities and that, at any rate, until the report was made, a peaceful atmosphere would be maintained. The attitude of the militant section of labour leaders belonging to the Girni Kamgar Union shortly after the appointment of the Committee showed, however, that such was not going to be the case, and that their intentions were far from pacific. They lost no time in creating an atmosphere of distrust and sullen hostility, with the result that while the Committee was sitting more than seventy lightning strikes took place, completely paralysing the industry.

The employers during this period showed great restraint and patience in very trying circumstances, and in many instances concessions were made in regard to wage rates and other matters, although it had been definitely agreed that the conditions to be maintained were those of March 1927. Special agreements were entered into with the Girni Kamgar Union by several mills with the object of ensuring that full negotiations with the management should precede the calling of a strike, but in several cases, even these special agreements were broken and lightning strikes continued as merrily as ever. One of such agreements was that entered into in November 1928 by Sir Ness Wadia, agent of the Spring and Textile Mills, with the then leaders of the Girni Kamgar Union, who are now at Meerut. This was broken by a lightning strike in March in the Spring Mills, which followed on the refusal of the management to reinstate a man who had left without notice after receiving his pay, because the frame on which he was working was on coarse counts, came back after a few days and left again on finding the frame still on coarse counts, and who finally returned after nearly three weeks when his frame had been put on to fine counts, and demanded to be taken back. This strike, and others started under similar circumstances in the Textile and Century Mills under the management of Sir Ness Wadia and Mr. C. N. Wadia, were continued by the leaders of the Girni Kamgar Union until the first week of April, in spite of Sir Ness Wadia's assurance that he would personally investigate every alleged grievance of the men, taking evidence on both sides, provided the men resumed work. As this offer was definitely refused, Sir Ness Wadia had no other option than to attempt to re-open the mills. When they were re-opened, it was open to the old hands to return to work, but the Girni Kamgar Union kept up a campaign of vilification of the management and did their best to prevent old hands from getting back. The result was that in a few weeks' time, out of a complement of over 9,000 hands who were working in the mills, there were only 3,000 old hands. This made the position of the Union leaders *vis-a-vis* the old workmen of the Wadia group of mills whom they had prevented from returning to work very difficult, and at this stage, there is no doubt that the Union leaders contemplated calling a general strike in order to extricate themselves from the difficult position in which they were placed. Before a general strike could be called, the Girni Kamgar Union thought it necessary to manufacture certain other grievances of a more general character. These grievances were placed before the Association at a conference of all unions which the Chairman of the Association had convened for the purpose of arriving at a settlement on the various issues arising out of the report of the Fawcett Committee. The leaders of the Girni Kamgar Union insisted on a suspension of all further efforts in the direction of reaching an amicable agreement on the Fawcett Committee's recommendations and wanted their grievances discussed first. These were, besides the dismissal of the new hands of the Wadia group of mills :—

1. Victimisation of Union members by the management of a number of mills.
2. Refusal by mills to permit collection of Union subscriptions in mills premises during working hours.

3. Non-recognition of mill-committees consisting solely of members of the Girni Kamgar Union.

The Association after calling for full particulars from the mills concerned, held a joint conference with the Union when Mr. Bakhale was also present. The discussion turned on the issue of the dismissal of the new hands engaged by the Wadia group of mills and the alleged cases of victimisation. In regard to the first issue, the Chairman stated that it was impossible for the Association to countenance the proposal that the new hands in the Wadia mills should be dismissed, but pointed out that there were still vacancies for about 4,000 men in the Wadia group, and that the remainder could easily be absorbed in other mills in Bombay. As regards the alleged cases of victimisation, Mr. Mody stated at the conference that as it would be impracticable to investigate each individual case of alleged victimisation by calling scores of witnesses for examination and cross-examination by each side, as suggested by the Girni Kamgar Union, he proposed that the Unions should select two or three cases which could be treated as test cases and which would be thoroughly gone into by means of evidence to be led on both sides. Another suggestion in this connection which was made by Mr. Bakhale, and which was acceptable to the Association, was to appoint a small sub-committee to go into these cases of victimisation. Both these suggestions were turned down by the Girni Kamgar Union leaders.

They stated that as their suggestions that all cases of victimisation should be investigated with evidence led on both sides had been turned down, and their proposal for a reversion to *status quo* (meaning thereby the dismissal of 6,000 new hands) had been refused, they considered they would be at liberty to take whatever action they considered desirable. Mr. Bakhale dissociated himself and his Union from this statement.

The very next day the Association was informed that a general strike would be called, and would commence at noon on the following day. The fact that the officials of other unions advised their members not to take part in the strike is additional evidence to support the Association's contention that the strike was unjustifiable, and the Girni Kamgar Union were solely responsible for having called it. It is significant that notice according to recognized Trade Union procedure was never sent to individual mills, and that less than 24 hours' warning was given to the Association.

Second term of reference.—The second term of reference does not in reality concern the parties, but is rather in the nature of a judgment to be pronounced on a consideration of the facts laid before the Court. It is, however, the submission of the Millowners that they were in no way responsible for the strikes which are now being investigated, and every effort was made to terminate the disputes that led up to the strike, and to bring into operation the system of mediation machinery which the Millowners had framed, and which the representatives of all Trade Unions had approved in principle during the proceedings of the Fawcett Enquiry Committee.

Third term of reference.—The Association submits that the prolongation of the strike is due to the recalcitrant attitude of the Girni Kamgar Union both before and after the declaration of the strike, and the impossible nature of some of their demands. In the first place, the strike was entirely unjustified and unnecessary. The difficulty about the reinstatement could have been overcome if the Union had accepted the suggestions made at the joint conference on April 24th by the Chairman of the Association that the 6,000 employees could be absorbed in other mills. The suggestion was also made by His Excellency the Governor at the joint conference at the Secretariat on 17th May and categorically turned down.

The question of victimisation could have been honourably settled by the adoption of either Mr. Bakhale's or Mr. Mody's suggestion of April 24th.

The demand for the recognition of mill-committees was never fully discussed between the Association and the Girni Kamgar Union, though it now constitutes one of the main demands of the Union. At this stage it is only necessary to state that these so-called mill-committees merely sought to foster discontent, to intimidate the management and subvert discipline.

As regards the collection of Trade Union subscriptions inside the mill premises, the Millowners consider that the practice is open to very grave objections, and is generally not allowed in other countries.

The aggressive nature of the propaganda adopted by the Union to keep the strike alive has also tended to prolong the strike. Inflammatory utterances against capitalists, Government, public bodies and other trade unions, the Press, loyal workers, the police and the military have been a daily feature since the strike began. Intimidation in various forms has been practised and loyal workers have been assaulted, and there is abundant evidence to show that violent methods were employed to keep the men away from work. The intentions of the millowners with regard to the recommendations of the Fawcett Committee have been wilfully misrepresented with the object of nullifying the efforts made by the millowners to persuade their men to return to work, and every possible effort has been made to mislead the men, and when propaganda failed, to terrorise them into submission. In this connection, the Association would like to invite the attention of the Court to the nature of the doctrines preached by many leaders of the Girni Kamgar Union and to their declared aim to overthrow the present capitalist system.

Fourth term of reference.—The fourth term of reference is intended to elicit the difficulties in the way of settlement. The opinion of the Millowners' Association is that the chief difficulty in the way of a settlement of the dispute is to be found in the fact that the Girni Kamgar Union does not pursue recognized Trade Union methods. Ample proof of this is to be found in the fact that other Textile Trade Unions in Bombay have held aloof from the present strike, the British Trade Union Congress has condemned it as unjustifiable, and the Executive Bureau of the Red Trade Union Internationale has welcomed it as a revolutionary strike.

It has been the bitter experience of the millowners who have striven to establish permanent peace in the industry that the present and past leaders of this Union have consistently adopted a policy of embittering the relations between employers and their employees, in preference to a policy of co-operation in their fight for the advancement of labour and an increase in their earning capacity. Another difficulty in the way of settlement has been the experience of owners in regard to the manner in which this Union has consistently failed to honour its agreements.

In contradistinction to the attitude of the Union, the millowners have consistently endeavoured to bring home to their operatives the real nature of the issues involved in the strike with a view to persuade them to resume work. These efforts have achieved a measure of success, never met with in any previous general strike, as is proved by the fact that the attendance of workpeople has arisen from about 20,000 on 27th April to 93,000 on 9th July. The success of the millowners' efforts would have been complete had it not been for the persistent policy of vilification and misrepresentation which have characterised the propaganda of the Girni Kamgar Union and which has been accompanied by violence and unceasing intimidation of loyal workers.

Bombay Act No. VIII of 1929.

An Act to make the offence of criminal intimidation cognizable in times of emergency.

Whereas it is expedient to take power to enable the police to deal effectively with the offence of criminal intimidation in certain areas of the Bombay Presidency;

And whereas the previous sanction of the Governor-General required by sub-section (3) of section 80A of the Government of India Act has been obtained for the passing of this Act;

It is hereby enacted as follows:—

1. *Short title, extent, duration and commencement.*—(1) This Act may be called the Bombay Prevention of Intimidation Act, 1929.

(2) It extends to the Presidency Area and shall remain in force for a period of five years.

(3) This section and sections 2 and 3 shall come into operation forthwith ; section 4 shall come into force in the whole of the Presidency Area or in any part or parts thereof on the date or dates on which a state of emergency is declared to exist in such area or part or parts thereof by notification under section 3, and shall continue to be in operation for such period, not exceeding one month at a time, as may be specified in such notification unless such notification is sooner cancelled by the Local Government.

2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context,

(*a*) " Presidency Area " means the City of Bombay and the Bombay Suburban District ;

(*b*) " Criminal Intimidation " has the meaning assigned to it by section 503 of the Indian Penal Code.

3. *Declaration of state of emergency.*—The Local Government, if satisfied that the public tranquillity in the Presidency Area or any part or parts thereof is endangered by the prevalence of criminal intimidation, may at any time, by notification in the *Bombay Government Gazette*, declare that a state of emergency exists in the whole area or in any part or parts thereof and shall set forth the reasons for such declaration in the notification.

4. *Offence of criminal intimidation to be cognizable.*—Notwithstanding anything contained in the Second Schedule to the Code of Criminal Procedure, 1898, the offence of criminal intimidation shall be a cognizable offence as defined in that Act and the rest of the provisions of that Act shall have effect accordingly.

BOMBAY ACT NO. XVII OF 1929.

An Act for safeguarding life and property in the Presidency Area in times of emergency.

Whereas it is expedient to make provision in manner hereinafter appearing for the safeguarding of life and property in the Presidency Area in times of emergency ;

And whereas the previous sanction of the Governor-General required by sub-section (3) of section 80A of the Government of India Act has been obtained for the passing of this Act ;

It is hereby enacted as follows :—

1. *Short title.*—This Act may be called the Presidency Area (Emergency) Security Act, 1929.

2. *Extent, commencement and duration.*—(1) This Act shall extend to the whole of the Presidency of Bombay and shall remain in force for five years.

(2) Section 5 shall come into force on the date or dates on which a state of emergency is declared under section 4 and shall continue in force for three months from such date or dates. The rest of the Act shall come into force at once.

3. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context,—

" Presidency Area " means the City of Bombay and the Bombay Suburban District.

4. *Power to declare state of emergency.*—The Local Government, if satisfied that the public tranquillity and security of life and property in the Presidency Area or any part thereof are endangered, may at any time, by notification in the *Bombay Government Gazette*, declare that a state of emergency exists and shall set forth the reasons for such declaration in the notification.

5. *Power to order removal of turbulent character.*—(1) Whenever the Commissioner of Police or District Magistrate exercising jurisdiction in the Presidency Area is satisfied that any person within his jurisdiction is committing or has committed or is about to commit or is assisting, abetting or inciting by words either spoken or written the commission of

(*a*) a non-bailable offence against any person or property, or
(*b*) the offence of criminal intimidation, or
(*c*) any offence involving a breach of the peace,

so as to be a danger to or cause or be likely to cause alarm to the inhabitants of the Presidency Area or any section thereof, the Commissioner of Police or the District Magistrate, as the case may be, may, subject to the control of the Local Government, by written order briefly stating his reasons therein direct such person to remove himself from the Presidency Area within such time and by such route as may be specified in the order and not to return thereto for a period (not exceeding six months) to be specified in the order without the written permission of the Commissioner of Police or the District Magistrate, as the case may be.

(2) An order under sub-section (1) against any person may, unless the Commissioner of Police or the District Magistrate, as the case may be, is satisfied in respect of such person that both he and his father were born in the Presidency of Bombay or that he is a member of a family which has settled in the Presidency of Bombay and is himself so settled, direct that such person shall remove himself from the Presidency of Bombay within such time and by such route as may be specified in the order and shall not return thereto for a period (not exceeding six months) to be specified in the order save with the written permission of the Commissioner of Police or the District Magistrate, as the case may be.

(3) An order under sub-section (1) shall be served personally on the person against whom it is directed in such manner as the authority making the order thinks fit.

6. *Procedure to be adopted in making order under section* 5.—(1) Before making an order under section 5 the Commissioner of Police or the District Magistrate, as the case may be, shall give an opportunity to the person against whom the order is proposed to be made to show cause against the order, and shall consider such representation as he may make verbally or in writing.

(2) Within forty-eight hours from the making of an order under section 5 the Commissioner of Police or the District Magistrate, as the case may be, shall forward in writing to the Local Government his reasons for making the order.

7. *Power to modify order under section* 5.—When by an order under section 5 any person has been directed to remove himself from the Presidency of Bombay and has complied with the order, or when any person has been removed in police custody outside the Presidency of Bombay under section 10, the Commissioner of Police or the District Magistrate, as the case may be, may, of his own motion or upon application made to him in this behalf, if he is satisfied that both such person and the father of such person were born in the Presidency of Bombay or that such person is a member of a family which has definitely settled in the Presidency of Bombay and is himself so settled, modify the order in such manner as to permit such person to return to and remain in any part of the Presidency of Bombay outside the Presidency Area.

8. *Review.*—(1) As soon as possible after the issue of a notification under section 4 the Local Government shall appoint a committee consisting of such number of persons as it thinks fit for the purpose of reviewing, in manner hereinafter provided, the orders passed under section 5:

Provided that at least one member of such committee shall be a person who for a period of not less than ten years—

(*i*) has held any judicial office in the service of the Crown in India, or

(*ii*) has been a Barrister, Advocate, Pleader, Attorney, or Solicitor of any court in British India.

(2) Every order passed by the Commissioner of Police or the District Magistrate, as the case may be, under section 5 shall, as soon as possible, be forwarded by him together with the relevant papers of the case to the committee appointed under sub-section (1).

(3) When an order has been served on any person under section 5 and has been complied with by him, he or any agent authorized by him in writing may, within fifteen days of such service, file a representation before the committee appointed under sub-section (1) giving reasons why such order should be modified or revoked.

(4) The committee shall, within one month from the date of service of an order under sub-section (1) of section 5, examine the proceedings relating to such order and shall consider such representation as may be made to it under sub-section (3) and shall forward the same together with its recommendation thereon to the Local Government who may confirm, modify or revoke the order.

9. *Right of appeal.*—When an order has been served on any person under section 5 and has been complied with by him, he or an agent authorized by him in writing may petition the Local Government to revoke or modify the order and thereupon the Local Government shall consider such facts and circumstances relating to the case as may be placed before it, and may confirm, modify or revoke the order.

10. *Failure to comply with order.*—Any person who, having been directed by an order made and served on him under section 5—

(*a*) to remove himself from the Presidency Area or from the Presidency of Bombay, fails to remove himself therefrom within the time specified in the order,

(*b*) not to return to the Presidency Area or the Presidency of Bombay within a specified period, returns thereto within such period without the written permission of the Commissioner of Police or the District Magistrate, as the case may be,

may be arrested without a warrant by any police officer, and—

(*i*) may be removed in police custody outside the Presidency Area or the Presidency of Bombay, as the case may be, or

(*ii*) on conviction before a Presidency Magistrate or a Magistrate of the first class, may be punished with imprisonment of either description for a term which may extend to six months or with fine which may extend to five hundred rupees or with both :

Provided that notwithstanding such conviction and punishment if the period for which such person was directed to remove himself under sub-section (1) or sub-section (2) of section 5 has not expired on the date on which the fine, if any, is paid or the term of his imprisonment, if any, under this clause expires he may be removed in police custody outside the Presidency Area or the Presidency of Bombay, as the case may be, for the unexpired portion of such period.

Explanation.—For the purposes of this proviso the period of imprisonment undergone by such person shall be treated as a part of the period for which such person was directed to remove himself under sub-section (1) or sub-section (2) of section 5.

11. *Indemnity.*—No suit, prosecution or other legal proceeding whatever shall lie against any person in respect of anything which is, in good faith, done or intended to be done under this Act.

APPENDIX 41.

RELATIONS BETWEEN THE MANAGEMENT AND THE MEN.

No. 36/37 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *8th January* 1930.

ALL MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIRS,

During the last three months, the Committee of the Association have been giving their anxious consideration to the practical steps which might be taken by mills to bring about better relations between employers and their workmen and for the prevention of accumulation of grievances. The recommendations which have finally resulted from the examination of these problems by a special Sub-Committee of the Association working in conjunction with a Committee of Mill Managers have been unanimously approved by the Committee, and are given in the accompaniment to this letter.

The Committee are most anxious that all members should give immediate effect, wherever it is possible, to the various recommendations contained in the report, and in this connection suggest that the necessary notices in Marathi under items I (i), I (ii) and III (iii) of the accompaniment should be posted in the mills not later than the end of this month.

At the end of March it is proposed to ask members for a report as to the exact steps which have been taken by all the mills to give effect to each and every recommendation contained in the report.

The Chairman hopes that every member of the Association will give his whole-hearted co-operation to the efforts of the Committee to devise machinery for the improvement of the relations between the management and labour. Certain other proposals are also under consideration, and they will be communicated to you in due course.—Yours, etc.,

T. MALONEY,
Secretary.

Recommendations to be adopted by Bombay Mills.

The following recommendations which have been unanimously approved by the Committee of the Millowners' Association, have been framed as a result of the discussions which have been taking place during the last three months between a special Sub-Committee of the Association and a Committee of Mill Managers :—

I. *Ventilation of grievances.*—(i) A uniform practice shall, as far as possible, be adopted and put into force by all mills to prevent the accumulation of grievances and com-

plaints, and to remove them as they arise. For this purpose, a notice in the vernacular similar to that given in Appendix "A" shall be posted in each department of the mills and a complaint box, to which operatives shall have free access, shall be put up in the compound of all mills.

In addition to the notice calling the attention of the workpeople to the procedure to be adopted in regard to complaints, a notice similar to that given in Appendix "B" shall be posted above the complaint box.

(ii) In the case of collective grievances, when a whole department or a considerable section of labour is affected in a mill, representatives of the mill agents' firm will make personal inquiries as to the issues involved, and if such issues are liable to affect other mills, or if they relate to questions of general policy, the agents will refer the matter to the Association.

II. *Welfare work.*—That for the industry as a whole experiments should, for the present, be confined to those classes of welfare work which have been uniformly successful when adopted. In this category we suggest :—

(*a*) that social gatherings of workpeople at which the Managing Agents, Managers and Heads of Departments should be present, should be held annually or oftener, but that the character of these social gatherings should be left to the discretion of the Managing Agents ;

(*b*) that all mill dispensaries should be made free and that mills be recommended in those cases where fully qualified medical officers are not engaged, to take steps as soon as financial considerations permit, to employ such officers on a part-time basis, and further, that all reasonable steps be taken to improve the equipment and utility of the dispensaries now in existence ;

(*c*) that all mills be recommended to establish creches and steps be taken to supply information to mills intending to establish new creches as to the methods of running them and the approximate monthly cost.

III. *General policy towards labour.*—(i) That the policy of direct recruitment of labour should be encouraged ;

(ii) that a system of providing "Discharge Certificates" to operatives leaving service should be introduced. The Certificate should contain a record of service of the operative concerned, and in all cases of recruitment, the men presenting themselves for employment should be asked to produce their "Discharge Certificates";

(iii) that a notice be posted in all mills stating :—

(*a*) that all persons will be engaged by the Manager or by the Head of the Department ;

(*b*) that any Heads of Departments, assistants or jobbers accepting bribes from the workpeople will be instantly dismissed.

IV. *Joint consultation between the Managers and the Association.*—That joint discussions between Managers and the Association on the general questions relating to the internal administration of the mill be encouraged.

Certain suggestions have also been made to the Sub-Committee in regard to the establishment of a uniform system of advances against wages earned. This matter is still under consideration, and will be made the subject of a further report.

APPENDIX "A."

Procedure in regard to complaints.

The management desire to make it clear to the workpeople that they are always ready and willing to consider sympathetically any complaints or suggestions that workers may bring forward personally.

If, therefore, you have any complaints or suggestions to make, you are advised that you should at once make them known to the proper authorities.

Whenever you feel that you have cause for complaint, you should speak about it to the head of your department, at any time during the day.

If the head of the department is unable to deal with your complaint to your satisfaction, you should approach the Manager personally when he comes to your department, or

You are invited to make a written statement, and place it in the special box provided for the purpose in.....

Similarly, any suggestions connected with your work that you should like to make, should be written out and placed in the same box.

There is nothing to feel shy about, or to be afraid of in bringing up a complaint.

The management is most anxious to see that no complaint remains uninvestigated.

(Sd.).....
Agents.

(Sd.).....
Mill Manager.

Date, ...

APPENDIX "B."

1. All workpeople are invited to put in this box any complaint, grievance or suggestion they may have.

2. Letters must be signed or have a thumb mark and a department ticket number.

3. The key will be kept by the Manager, and the box will be opened daily.

4. You should not put in this box your notice to leave the Company's service. Such notice should be given in writing on the forms to be provided to the Head of the Department.

(Sd.).....
Agents.

(Sd.).....
Mill Manager.

Date, ...

No. 149/37 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *20th January* 1930.

ALL MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIRS,

I am directed to refer you to my letter No. 36/37, dated the 8th January 1930, and particularly to page 2 of the recommendations of the Labour Sub-Committee which formed an accompaniment to that letter.

It was there stated that the system of providing Discharge Certificates to operatives leaving service should be introduced. In view of the recommendation of the Labour Sub-Committee read in conjunction with the Standing Orders laid down in the Fawcett Committee report, the Committee of the Association are strongly of the opinion that a uniform system of leave, etc., passes, and also a uniform system of recording summary dismissals and fines should be introduced without delay in all mills in Bombay. They have given this matter their most careful consideration, and they recommend that, as from the 1st February or as early as possible thereafter, all mills should record applications for leave or discharge, as also the receipt or giving of notice terminating employment on Form "A" attached hereto. These forms should, of course, be made up in book form. Form "A" is not to be used for summary dismissals.

Similarly, in order to comply with the procedure laid down in the Standing Orders prescribed by the Fawcett Committee, the Committee recommend all mills to record the infliction of fines and summary dismissals for misconduct on forms similar to Form "B." In this connection the Fawcett Committee state that the order and the reason for fine or dismissal of any operative shall be in writing and shall be dated and signed in the case of a fine by the Head of the Department concerned, and in case of dismissal by the Manager, and shall, in the event of a fine, state the amount. A copy of such order should, in the case of a dismissal, be supplied to the operative concerned, unless it is impracticable to do so, and in the case of a fine should be supplied if demanded by the operative concerned. Any operative aggrieved by any such order of the Head of a Department can appeal to the Manager, and any order of the latter is appealable to the Managing Agents.

In connection with Form "B," it is important that the attention of Managers and Heads of Departments should be drawn to the type of offences for which fines may be inflicted or operatives may be summarily dismissed, and also the procedure laid down by the Fawcett Committee regarding fines.

In order that this may be given effect to, it is suggested that on the inner cover of the book of forms, the following instructions should be set out :—

"Operatives will *ordinarily* be fined after being heard (but the acts on being repeated or in any gross case may be treated as misconduct) for any of the following offences, namely :—

(*a*) absence without leave for more than three days without sufficient cause ;

(*b*) negligence in work or neglect of work ;

(*c*) smoking on the mill premises except in places where smoking is permitted ;

(*d*) entering or leaving or attempting to enter or leave the mill premises except by the gate provided for that purpose ;

(*e*) habitual late attendance ;

(*f*) absence without leave or without other sufficient excuse from appointed work in the mill ;

(*g*) quarrelling or behaving in a noisy or obnoxious manner or doing anything likely to cause a breach of the peace ;

(*g-A*) breach of any rules for the maintenance and running of any department and maintaining its cleanliness ; and

(*h*) taking bribes from or giving bribes to any other operative or person employed in the mill, or from or to any other person having dealings with the Company as a motive or reward for doing or omitting to do any act, the performance or omission whereof would be prejudicial to the interests of the Company.

The total amount of fines inflicted during any particular month shall in no case exceed 2 per cent. of the operatives' earnings for that month."

Fines and dismissals.—Any operative who is adjudged by the *Manager on examination of the man*, if present, and of the facts to be guilty of *misconduct* is liable to be summarily dismissed without notice, or, at the Manager's discretion, to be fined.

The following acts or omissions, among other things justifying summary dismissal under the ordinary law of Master and Servant, will be treated as misconduct, namely:—

(*a*) wilful insubordination or disobedience whether alone or in combination with another or others to any lawful and reasonable order of a superior or the Manager ;

(*b*) striking work either singly or with other operatives without giving 14 days' previous notice ;

(*c*) inciting whilst on the premises any operative to strike work without giving 14 days' previous notice ;

(*d*) habitual breach of any rules for the maintenance and running of any department and maintaining its cleanliness ; and

(*e*) theft, fraud or dishonesty in connection with the Company's business or property.—Yours, etc.,

T. MALONEY,
Secretary.

FORM "A".

THE.....COMPANY, LTD.

.....1930.

Please note that.....

.....T. No.....

of.....Dept. has been*

given $\frac{\text{leave}\dagger}{\text{discharge}\dagger}$ from.....

$\frac{}{\text{notice}\dagger}$

to .....

for .....

.....

.....

Length of Service .....

Havala (if any) for wages for the month of....

.....in favour of.....

T. No.....of.....Dept.

....

Manager. *Departmental Head.*

*If a man gives notice this word must be struck out.

†The words which do not apply to be struck out.

THE.....COMPANY, LTD.

.....1930.

TO THE TIMEKEEPER.

Please note that.....

.....T. No.....

of.....Dept. has been*

given $\frac{\text{leave}\dagger}{\text{discharge}\dagger}$ from.....

$\frac{}{\text{notice}\dagger}$

to .....

for .....

.....

.....

Length of Service.....

Havala (if any) for wages for the month of

.....in favour of.....

T. No.....of..... .....Dept.

....

Manager. *Departmental Head.*

*If a man gives notice this word must be struck out.

†The words which do not apply to be struck out.

(To be given to the Operative concerned.)

THE.....COMPANY, LTD.

.....1930.

Please note that.....

.....T. No.....

of.....Dept. has been

given $\frac{\text{leave}}{\text{discharge}}$ from.....

$\frac{}{\text{notice}}$

to .....

for.... .....

.....

.....

Length of Service.....

Havala (if any) for wages for the month of

.....in favour of.....

T. No.....of.....Dept.

....

Manager. *Departmental Head.*

This portion must be preserved by the Operative.

FORM "B"

THE.....COMPANY, LIMITED.

.....1930.

Please note that.....T. No.....

of the.....Dept. has been $\frac{\text{fined Rs.}.....}{\text{summarily dismissed}}$

for .....

.....

.....

....

Manager. *Departmental Head.*

THE.....COMPANY, LIMITED.

.....1930.

TO THE TIMEKEEPER.

Please note that.....T. No.....

of the.....Dept. has been $\frac{\text{fined Rs.}.....}{\text{summarily dismissed}}$

for.....

.....

.....

....

Manager. *Departmental Head.*

Report for the year 1929.

Section IV.

SPEECH OF THE FINANCE MEMBER

ON

INTRODUCTION OF BUDGET FOR 1930-31.

SPEECH OF THE FINANCE MEMBER INTRODUCING THE BUDGET FOR 1930-31.

INTRODUCTORY.

In presenting my budget proposals this year, I intend to depart to some extent from the procedure which has been followed hitherto and to confine my explanations of the past, current and prospective conditions, as far as possible, to a broad descriptive statement, leaving the great mass of detail of figures to be supplied in the Explanatory Memorandum which will be circulated to Hon'ble Members together with a copy of my speech. Nevertheless, it is necessary to give a good many figures in order to explain the situation and I am afraid that I have so many important matters to propound that it will not be possible for me to be very brief.

Actual out-turn of 1928-29.

2. Hon'ble Members will recollect that, in reviewing the position last year, I said that the main question for consideration, in deciding our policy, was whether the gap caused by the final remission of the provincial contributions in 1927 had been filled, or whether the time had come to recognize that it had not been filled and that it would be necessary to find some new source of revenue. In dealing with the revised estimates for 1928-29, I pointed out that the results for the year had been, or were likely to be, improved by a number of fortuitous circumstances, that is to say, a throw-forward of land customs revenue from the preceding year and an abnormal anticipation of salt revenue owing to speculation. I indicated that, had it not been for these fortuitous circumstances, we should have had to anticipate a deficit in 1928-29 ; and I therefore thought that it was clear that the gap, to which I have referred, had not been filled in that year. Subsequent events have re-inforced that conclusion. There was, in fact, a serious deterioration under several headings in the last two months of 1928-29, on top of which came an exceptional item, namely, a heavy drop in the amount which could be credited to revenue from the Gold Standard Reserve, due to the necessity for writing down the securities as a result of the raising of the Bank of England rate to 5½ per cent. in the middle of February last. This last item did not, of course, represent a realized loss and will, in fact, be more than made good by extra receipts in the current year. As a result of these factors, the year 1928-29 actually closed with a deficit of 106 lakhs instead of with the surplus of 30 lakhs anticipated in my revised estimates last year. The exceptional items of deterioration to which I have referred, may be regarded as counterbalancing, to some extent, the special favourable items which I mentioned last year, so that, on the whole, the results of 1928-29 now appear more nearly in their true colours.

3. What this result has meant to us is that, instead of being able to make an addition of 30 lakhs to the balance of 74 lakhs standing to the credit of the Revenue Reserve Fund, the whole of that balance had to be drawn upon and we were left with an uncovered deficit of 32 lakhs.

REVIEW OF THE YEAR 1929-30.

General conditions.

4. Turning now to the results for the current year 1929-30, though I can see no cause for anything like permanent pessimism for the future, there are many things which have increased the difficulties of the present. Failure of rains in some places, excessive rains with serious flood damage in others, combined with political uncertainties which have had an unsettling effect on commerce and industry, have been factors special to India, while, at the same time, India has suffered from the general disturbance to world conditions caused mainly by the unprecedented Stock Exchange speculations in the United States followed by the sudden and sensational collapse in October. The speculation was accompanied by a huge demand for money to finance Stock Exchange transactions at high rates of interest which attracted a flow of capital from all countries on a scale which has hitherto been unknown. The collapse seems likely to result in a period of business stagnation in America

which has already produced a serious fall in the prices of all commodities. While the effect of these events on monetary conditions in India has been apparent throughout the year under review, the effect of the fall in prices on trade and production is only now beginning to be felt. I propose to revert later to general economic conditions in India. At the present stage, it is only necessary to give a brief review of the actual trade conditions in the first nine months of this year.

5. The visible balance of India's trade, including private imports of treasure, for the nine months ended the 31st December 1929 was 41·62 crores against 39·76 crores in 1928 and 33.07 crores in 1927. Exports of Indian merchandise, however, show a deterioration of about 8½ crores as compared with last year which is accounted for by a large drop under jute yarns and manufactures (3·38 crores), jute raw and waste (2·71 crores), wheat (1·46 crores), barley (1·58 crores) and hides and skins (1·39 crores). Rice exports, on the other hand, have been considerably more encouraging and show an improvement of 2·51 crores, while exports of cotton are also slightly better than last year (·22 crores).

6. Imports of foreign merchandise also show a considerable drop as compared with last year (4·54 crores) which is shared by cotton yarns and manufactures (2·11 crores), other yarns, manufactures and textile fabrics (2 crores), iron and steel and manufactures thereof (1·39 crores). It is satisfactory to note that imports of rice which amounted to 1.49 crores in the first nine months of last year fell to 7 lakhs during the same months of the current year, although imports of wheat increased from 1·75 crores to 3·64 crores.

7. Despite the fact that the fall in the exports is about twice that in imports, the visible balance of trade has actually risen, as net private imports of treasure also fell by 6·38 crores to 18·12 crores which is the lowest figure touched since 1922-23.

Revised estimates.

8. The unfavourable factors to which I have referred, have, of course, been reflected in our budgetary results, but, on the whole, we have been fortunate in the sense that we have had certain special wind-falls, as a result of which I can anticipate that the accounts for 1929-30 will close without showing a deficit. In the first place, we have found ourselves, as a result of the facts which I have already explained, without any balance to the credit of the Revenue Reserve Fund and therefore, unable from this source to make good the deficit of 90 lakhs which, as Hon'ble Members will recollect, I had anticipated for the current year. Apart from this, the results to date indicate, on balance, a deterioration as compared with the budget estimate. While Taxes on Income, Salt and net Opium receipts indicate a probable improvement of 1,12 lakhs, there are deteriorations under Customs (55 lakhs), Miscellaneous payments (52 lakhs), Railways (13 lakhs), Posts and Telegraphs (50 lakhs) and other heads (8 lakhs). I must here mention that the items affecting Interest—that is to say, taking into account outgoings and receipts together—only show a net deterioration of 3 lakhs; but the deterioration would have been considerably larger if we had not had exceptionally large receipts from interest on the Gold Standard Reserve. The high rates of interest prevailing for money during the first nine months of the year, combined with an appreciation in the value of our investments from the low point to which they had, as I have already explained, been written down on the 31st March 1929, have combined to give us an altogether exceptional figure under this heading. Our receipts, in fact, exceeded the budget estimate by 74 lakhs. I shall refer to this matter again.

Deficit averted by a windfall.

9. The result, from all the figures which I have given, is a net deterioration of 66 lakhs as compared with the budget estimate, and this, combined with the original deficit of 90 lakhs, which, as explained, cannot be covered, as expected, by a transfer from the Revenue Reserve Fund, brings us to a total deficit of 1,56 lakhs. As against this, however, we can balance a special windfall, because we are able to bring into account a large sum held by us at credit of the German Liquidation Account under the Treaty of Versailles, which, as a result of decisions arrived at at the Hague Conference, will now accrue to the

Government of India. By a curious coincidence, this amount is 1,56 lakhs and exactly balances the deficit previously disclosed. On this basis, therefore, the year 1929-30 will close with an even balance.

Gap not fully filled.

10. I do not, however, wish to give a misleading picture and we must fully realize that several exceptional receipts—apart from this special windfall—have contributed to the result. I have already alluded to the exceptionally high item for receipts under the heading of interest on the Gold Standard Reserve, and, in addition to this, there are several items which can hardly be regarded as normal. I would refer specially to the sugar import duty on which we anticipate a receipt of 8·35 crores as against the budget estimate of 7 crores and jute export duty, which, at 4.71 crores, is 50 lakhs above what I consider to be a safe and normal figure. Further, the revised estimate for Taxes on Income includes a special windfall of 30 lakhs as the net result of certain judgments in the Privy Council. I refer to these matters, because, in any review of the position undertaken for the purpose of considering future policy, it is necessary to eliminate exceptional items of this kind. If, on this basis, we examine the position since the final remission of the provincial contributions, we find that in 1927-28 there was an actual deficit of 2,21 lakhs; in 1928-29 a deficit of 1,06 lakhs; while, for 1929-30, the figures which I have given, sufficiently clearly explain the position. These results indicate that, taking into account the unavoidable increase in expenditure and even making allowances for the present depressed trade conditions, the gap caused by the remission of the provincial contributions has not, on a normal estimate of revenue and expenditure, been fully filled.

Prospects for the Year 1930-31.

Political conditions.

11. I must now turn to the prospects for the next year—1930-31, so arranging my statement as to indicate, as clearly as I can, the main frame-work of the problem with which we have to deal. I will start with certain preliminary explanations. First, on a matter of detail, in the figures which I am now going to give to the House, I shall eliminate receipts on account of the two-anna petrol tax which are off-set by the block grant on the other side to the Road Development Fund. Secondly, in my forecast for next year, I am not taking into account the possible effects on revenue of serious disturbance or the practice of civil disobedience. Even if we could consent to the assumption that the threats of such action will be realized (which, of course, we cannot do), it would be impossible to estimate its effects. Nevertheless, I cannot avoid taking some account of the reaction of the attitude of certain political leaders and parties on business conditions in the country, for, to some extent, that reaction is already an established reality. A serious blow has been given to confidence, both within India and outside it, by the doctrines preached in December last at Lahore and since then throughout the country. In saying this, I refer not only to the threat of repudiation of debts—which I am convinced that no responsible Indians take seriously—but also to the general programme of civil disobedience and the attitude of hostility to the British connection and British interests. It is not for me, in a financial speech, to express views as regards this policy or the ideals which underlie it. I only wish to refer to the inevitable economic results.

12. Translating this view into a practical appreciation of the budgetary prospects for next year, I am forced to the conclusion that, even allowing for a reasonably good monsoon, the prospects of trade cannot be regarded as very bright. World conditions are against us and the chances that business in India can develop favourably in spite of these adverse factors, are very seriously reduced by the blow to confidence in new enterprise which has been given by the conduct to which I have referred.

Revenue.

13. Adopting this appreciation of the position, my forecast as regards the main headings of revenue would be as follows :—

Customs.

I am allowing for a net deterioration, exclusive of the Road Fund receipts, of 1,09 lakhs as compared with the budget estimate of the current year and of 42 lakhs as compared with the revised estimate. The total estimate for Customs, exclusive of the Road Fund receipts, is thus put at 49·30 crores.

Taxes on Income.

I expect we shall collect 17·30 crores which is 70 lakhs more than the current year's budget figure though only 20 lakhs more than the revised estimate.

Salt.

I have assumed a receipt of 7·05 crores which again is 70 lakhs more than the original estimate of the current year. This latter, as explained in my last budget speech, was abnormally low as a result of speculation.

Opium.

Compared with the budget for 1929-30, next year is expected to show a drop of 33 lakhs in receipts as a result of the ten-year programme and of 7 lakhs in payments—a net diminution of 26 lakhs.

14. The net result is that, so far as the main heads of general revenue are concerned, there will, on the basis of existing taxes, be a net growth of no more than 5 lakhs as compared with the budget estimate of the current year.

Departmental transactions.

15. Turning to departmental transactions, this House is already aware that the contribution from the Railways to general revenues is likely to be less satisfactory than in recent years. The total is estimated at 5·74 crores as compared with the budget figure last year of 6·25 crores, showing a net deterioration of 51 lakhs. In *Posts and Telegraphs*, prospects for next year are likewise unsatisfactory. It is necessary to anticipate a deficit of 48 lakhs on the Indian Posts and Telegraphs Department and of 8 lakhs on the Indo-European Telegraph Department. Taking into account the capital expenditure charged to revenue, the net deterioration as compared with the budget estimate of the current year is 48 lakhs.

16. It will be seen, therefore, that, on the results of the two large Commercial Departments of the Government, the Railways and the Posts and Telegraphs Department, we have to anticipate a total deterioration of 99 lakhs as compared with the budget estimate for 1929-30.

Expenditure.

17. I will now turn to the main heads of expenditure. In dealing with this, I intend throughout my remarks, to draw a distinction between normal administrative outgoings and those other heads such as Debt Services where we have to meet either charges for the service of our loans or make provision for redemption or security. Expenditure of this sort falls in a different category, for the charge for service of the loans is unavoidable, while to provide money for security provisions cannot be criticised as extravagance but is, on the contrary, a thing to be commended as sound and prudent finance.

Administrative expenditure.

18. Having drawn the distinction between these two kinds of expenditure, I will turn to examine the former, namely, the whole field of normal administrative expenditure. It is on our action in this field that I expect and, indeed, desire Hon'ble Members to turn their most critical scrutiny. There is a general demand for retrenchment and economy on the one side, and, on the other, there is the persistent and insistent pressure for increased expenditure on particular projects, such as improvement of conditions of service, education, hospitals, and sanitary arrangements, agricultural endowment, police measures, roads, etc., and very often those who press most vehemently for retrenchment in general, are among the strongest supporters of particular proposals for new expenditure. I shall deal later with the general position as regards an economy survey and the possibilities of retrenchment. For my present purpose, I merely wish to give some indication of the total amount of new demands for which, after most careful scrutiny and rigid exclusion of everything that is not necessary, we have thought it essential to provide. In what I have now to say, I shall be comparing the budget estimates for next year with the budget estimates for 1929-30, because it is in this way that I can most clearly present the problem.

Increments.

19. In the first place, there are the normal increments in rates of pay for the existing staff of Government officials. Now that a time-scale basis has been adopted in practically all departments, this is an inevitable commitment, and, unfortunately, we have not yet approached anything like the peak figure. It is very difficult to frame an exact statement of the yearly increase due to this cause; but I am satisfied, after careful investigation, that a fairly reasonable estimate of the total increase under this heading, as compared with the budget estimates in the current year, is 25 lakhs.

Special new demands.

20. Apart from this, there are a number of new demands of a special nature which are of sufficient interest for me to call the attention of the House to them:—

Census Operations .. .. 11 Lakhs.

This requires no special explanation. It is expenditure which has regularly to be undertaken every ten years and is not a normal annual charge.

Grant to Aligarh University .. .. 5 Lakhs.

This grant is made in accordance with the undertaking which has already been given by Government in this Assembly.

Recurrent Grant for Agricultural Research .. .. 5 Lakhs.

This is the first year in which this grant figures in the budget estimates. This money is to be devoted to special schemes for agricultural research and is additional to the annual expenditure of about 2½ lakhs which is also included, to its full extent, in the budget this year to meet the charges of administrative staff.

Special Fund for financing measures for the encouragement of Sugar Cultivation .. 10 Lakhs.

This is an item to which I have special pleasure in making reference, as it represents a first step in a definite constructive policy by the Central Government, taken up as a sequel to the recommendations of the Agricultural Commission. It is to be hoped that this, combined with other measures included in my budget proposals, will have a definite and far-reaching effect on the agricultural production of India and the material prosperity of cultivators in the sugar-growing districts.

Banking Enquiry .. .. 7 Lakhs.

This requires no special explanation as the circumstances are familiar to Hon'ble Members. There was no corresponding provision in the budget for 1929-30, although I had to ask for a supplementary grant for the current year. I will only take this occasion for saying that I have great hopes that the Banking Enquiry may represent the first chapter in a long story of development of India's resources under the leadership of Indians. Much valuable work has already been achieved and, in time, the country will come to appreciate the work of, and express gratitude to, those on the Provincial and Central Committees who have taken the lead in this work. I do not wish myself now to select any particular names for mention; but I should like to express general satisfaction and gratitude for the whole-hearted co-operation which I have received. My Hon'ble friend Mr. Kelkar, in the course of his speech in the budget debate last year, told me that the spirit of co-operation was dead. I ventured, on that occasion, to express my disbelief in this dictum, and I am glad to be able to say that my experience during the last twelve months has supported my view. As I have said on many occasions, I do not expect that any striking and spectacular measures can be produced immediately as a result of this Enquiry. But I do hope and I most sincerely believe that a strong and steady movement will be started as a result of the interest evoked by the Enquiry and the education of public opinion which the reports will produce. As a result of this Enquiry, we shall have a simultaneous survey of conditions throughout India of a kind which has never before been achieved, and I am certain that this survey will throw into high light the field for work to improve conditions, while, from the recommendations which will be made, we shall get valuable help as to the nature of the work to be undertaken. I have great hopes also that, from the Provincial Committees and from the Central Committee, there may spring up some form of permanent organisation for keeping watch on the field for action, learning lessons from the development which takes place and proposing new measures from time to time as the need for these becomes apparent.

I have been told sometimes that the procedure adopted has been cumbersome and unbusinesslike; but I have been very gratified to find that, as the result of the Enquiry and the interest taken in it have become clear, those who criticised at the beginning have tended to change their view. Possibly, viewed as an act in one of the late chapters in the history of an old and experienced bureaucracy, there may be something of an amateur and unbusinesslike nature in the procedure which we have chosen. But I prefer to regard it not in this light but as an act in the first chapter of a new volume in the history of India's constitutional and social evolution. Doubtless, mistakes have been made and doubtless, much of the work may prove to be of an amateur and inexperienced nature; but, if mistakes have been made, they will be mistakes from which further experience will be gained, and nearly all of those who gain experience on the various committees in this Enquiry will remain in the country and be capable, in their further public service, of giving to the country the value of that experience.

The next special item to which I come is the *Royal Commission on Labour* for which the increase over the budget provision in the current year is .. .. .. 5 Lakhs.

This again is a subject well-known to the Assembly and again it is an enquiry which, one may hope, will produce results of lasting value to the country and of great benefit to the wage-earning classes.

A further item of special interest is a provision for the next instalment in the programme for developing the *Territorial Force* in India of .. .. 5 Lakhs.

This grant will provide for a further instalment in the current programme, and will mean, principally, the improvement of training facilities for existing units and the raising of two new urban Companies.

The largest item of special new expenditure to which I now come is that on measures to be taken for the development of *Civil Aviation*, the total of which, including many non-recurring items, amounts to .. .. 24·5 Lakhs.

The policy which has been adopted in this matter is now well-known and the Government's plans have been fully discussed and considered in the Standing Finance Committee. In

framing their policy, the Government have endeavoured to meet the wishes of the non-official representatives in this House, and I would only take this occasion to remark that the greater part of the expenditure which we are now undertaking, particularly that for the provision of ground organisation and meteorological facilities, is really forced on us by our international obligations.

Apart from the above items, I will select for special mention the following :—

	Lakhs.
Further instalment of the programme of medical and public health improvements in centrally administered areas	3·5
Broad-casting	2·7
Special repairs to flood damages in the North-West Frontier Province ..	5
Andamans reclamation (increase in grant made in 1929-30)	5
Mechanical extraction of timber in the Andamans	2
Forest conservancy in the North-West Frontier Province	1·5
New staff and equipment for the Imperial Department of Agriculture	1·5
Agricultural development in Baluchistan	·5
Appointment of Indian Trade Commissioners overseas and strengthening of the superior staff of the High Commissioner for India, London	·5
The total of the above items is roundly	95
To this must be added a sum of for miscellaneous new items	26
These, together with the sum of 25 lakhs to which I referred at the beginning as representing the increase on account of increments of pay, being the total of the new expenditure, for which we have to make provision in the budget, to	1·46

21. I have risked wearying the House in giving these details, because I have been anxious this year to place before Hon'ble Members a full picture of the problem which we really have to meet, and I have thought that, by analysing and selecting the new items of expenditure, I should enable them to understand the case more clearly than can easily be done by a scrutiny of the very complicated volume in which the Demands for Grants are set out. The items to which I have referred are those in regard to which, as I have said already, the Government's policy as regards economy is chiefly to be tested.

Interest payments.

22. I must turn now to those headings of expenditure which fall into the other class, and I would refer chiefly to the Government's debt obligations. I shall first deal with ordinary interest payments.

Interest on Ordinary Debt shows an increase of 46 lakhs partly as a result of larger treasury bill transactions, and partly because larger provision has been made for the cost of conversion operations.

Interest on Other Obligations, including provision for cash certificates on the basis which has hitherto been adopted, shows an increase of 61 lakhs of which 15 represents higher rates of interest to be allowed on Provident Fund balances and 21 is accounted for by higher borrowing rates.

Receipts from the Gold Standard Reserve.

23. Interest receipts are put at the same figure as in the budget estimate for the current year, 3·45 crores, and here I would explain that we propose, in future, to adopt a more conservative system as regards the Gold Standard Reserve interest. We propose, in fact, to treat £1,600,000 as the standard figure of revenue. If, in any year, the actual receipts exceed this sum, one-half of the surplus will be added to revenue and one-half will be transferred to an Equalization Fund, which Fund will be available to be drawn upon to make the receipts up to the standard figure of £1,600,000 in any subsequent year in which they

fall below that level. It is, I am glad to say, possible to make a start by putting a balance in this Fund immediately. The actual receipts for 1929-30 are estimated at £2,400,000, and out of this sum it is proposed to make a start by placing £100,000 to the credit of the Equalization Fund. For the coming year, we estimate the receipts at £1,700,000, so that, acting on the rule which I have stated, we propose to include £1,650,000 in the budget estimates of revenue and to transfer the balance of £50,000 to the Equalization Fund. I am convinced that this proposal represents a great improvement in our system and is in accord with principles of sound finance. The fluctuations which have occurred in the past have been of so wide a nature as to be embarrassing to the budgetary position and to create a misleading impression as to our general revenues. I need only quote the example of the last two years. For 1928-29 the ultimate figure was £1,243,000, while for 1929-30, as I have already stated, the revised estimates put the receipts at no less than £2,400,000. As I have already explained, the figure which we are now taking gives us the same total of interest receipts as in the budget for the current year, and, therefore, allowing for the increases in interest payments, the net deterioration under the general head of Interest is 1,07 lakhs.

Bonus on Cash Certificates.

24. I now come to the subject of the special provision to meet our liability in regard to Post Office cash certificates. Hon'ble Members are so familiar with this subject that I need not go into great detail. The amount which we calculate as likely to be payable next year in respect of bonuses is 1 crore. But this, Hon'ble Members are well aware, is something much less than the liability which will actually accrue during the year. The total balance remaining in the hands of the Government from receipts from cash certificates will amount, at the close of the current year, to 35¼ crores, so that the provision of 1 crore represents less than 3 per cent. on this. I have carefully calculated what the full amount of the liability, which will accrue during the next year, will be, and it comes to a figure of 1,88 lakhs. If, therefore, we are to make full provision for this accruing liability, we ought to find another 88 lakhs for the purpose, and it must be remembered that this will only cover the liability accruing during the year and will include no provision for meeting the liability which has already accrued. I have come to the conclusion that this accrued liability must be regarded now as part of the Government's debt and that, having regard to the provision which we make annually for reduction or avoidance of debt, the situation in regard to this is not unsound. But I feel no hesitation in saying that the time has come when we ought to make full provision for the liability which, in future, will annually accrue. Therefore, I have to provide for this new charge of 88 lakhs.

Reduction or Avoidance of Debt.

25. I next come to the provision for reduction or avoidance of debt. As Hon'ble Members will recollect, I stated in my budget speech last year, that I proposed to bring this under review in accordance with the arrangements originally fixed and I promised to take representatives of this House into my confidence before making any change. In accordance with this undertaking, I have communicated on two occasions with the leaders of the non-official parties in the House. On the first occasion, I asked whether they had any suggestions to make, and to this request I received no response. On the second occasion, I informed them that, after my own consideration of the matter, I had come to the conclusion that our arrangements in this respect were so closely connected with the arrangements for the Railway Convention that I thought that the two reviews ought to be undertaken concurrently with one another. My reason for this view is shortly as follows.

Connection with Railway Convention.

26. According to the present Convention, the Government receive, in addition to the refund of the actual interest which the Government have themselves to pay on loans raised for Railway purposes, a contribution, which, although it is made up of various elements, may be regarded as a percentage on the capital advanced to the Railways. Looked at in this way, it represents the distribution of even less than 1¼ per cent. on the Government debt, which forms the basis of the present provision for reduction or avoidance of debt. In fact, I think it is, on broad lines, correct to regard the one as balancing the other, and we shall arrive at a truer picture of what the Government draw from the Railways if we realise that,

in fact, the Government get no profit but apply practically all that they receive, apart from a refund of their own interest payments, for the amortisation of their capital. When, therefore, the contribution falls below a certain figure, the Government, if they made up their accounts on a profit and loss basis, would actually show a net loss on the year. This is not the occasion for me to examine the justice or otherwise of this arrangement, but I think that what I have said is enough to show that the two arrangements are closely inter-connected. I may say that, when I represented this close inter-connection to the leaders of the various parties, the response, so far as I received any, appeared to me to indicate a general agreement with my view that the two Conventions must be considered together. I feel, moreover, most strongly, on general grounds, that this is not the time when, keeping in view our credit in the world, we ought to attempt any substantial diminution in our provision for reduction or avoidance of debt. Anything that savours of a " raid " on a public Sinking Fund is normally,—and, I think, quite rightly,—viewed with dis-favour. I hope, therefore, that I shall have general agreement from Hon'ble Members that it is better to leave this provision substantially untouched and to bring it under review at the time of the general revision of finances including a re-distribution of the sources of revenue as between the Central Government and the Provinces, which must be a sequel to the proposals of the Constitutional revision which will shortly be before us.

Changes in Debt Redemption provisions.

27. I have, however, thought it justifiable to introduce two small changes in our present system. In the first place, we are now regularly in receipt of certain annual payments on account of Reparations. These have hitherto been added to the provision for reduction or avoidance of debt. But, on the view which I have taken above, this provision is at present adequate by itself, and I do not think that there is any justification for increasing it by the adventitious addition of Reparation receipts. I feel the more justified in adopting this view for the next year, because I propose next year, for the first time, to make adequate provision for our accruing liability in respect of cash certificates. This means that a receipt of 32 lakhs which would otherwise have been added to the provision for reduction or avoidance of debt will be available for other purposes and I think we may regard it as earmarked against the provision which I am making for the Post Office cash certificates.

28. The second change which I am proposing is of a minor nature. I have found that, in regard to the sterling debt incurred since the 31st March 1923, the rupee equivalent on which the percentage for reduction or avoidance of debt is based, is still reckoned on an exchange rate of 1*s.* 4*d.* I am proposing that the conversion should be made at the present statutory rate which is obviously the correct basis. This makes a difference of 12 lakhs. Even allowing for these two changes, the increase in the provision for reduction or avoidance of debt is 27 lakhs, the total amount standing at 6 crores as compared with 5·73 crores included in the budget estimates for 1929-30.

Summary.

29. I can now recapitulate the position in order to show the problem with which I have to deal in balancing the budget next year. Compating our position with that provided for in the budget estimates of 1929-30, I have to provide for the following items of deterioration :—

	Lakhs.
Deterioration in the main Commercial Departments, Railways and Posts and Telegraphs	99
Essential new services and demands..	1,46
Net addition to interest on dead-weight debt	1,07
Special provision for bonus on Post Office cash certificates	88
Increase in provision for reduction or avoidance of debt	27
To these items must be added the budget deficit of 1929-30	90
This gives us a total of	5,57
Against which the net improvement on the main revenue heads is only ..	5
There is thus a total gap to be filled of	5,52

The problem before us is how to fill this gap.

Restrictions on new expenditure.

30. In the first place, I must make clear the principles on which I have endeavoured to act this year in dealing with expenditure demands. I have set before myself two guiding rules. The first is that no new administrative expenditure shall be admitted which is not either essential or productive; the second, that whatever new expenditure is admitted on these grounds must be balanced by corresponding economics. There must, in fact, be no *net* increase in the normal outgoings of the Government. These rules have been followed in my proposals.

Reductions effected.

31. In stating my problems, I have shown that the essential additions for new services and demands amount to 1,46 lakhs, and, according to my rule just stated, this must be balanced by corresponding economics. Actually, as a result of the elimination of certain previous non-recurring items and of other variations, there is an economy in the civil estimates, of 62 lakhs and, on top of this, I am providing for a reduction of military expenditure of 80 lakhs, that is to say, the net military grant, apart from expenditure on the Territorial Force, will be reduced from 55 crores to 54.20.

These two reductions together account for 1,42 lakhs against the new expenditure of 1,46 and I have thus been able to comply, within a very narrow margin, with the rule which I had set myself.

32. This is, in broad outline, a true presentation of the picture, though I have, for the sake of brevity, omitted a mass of minor confusing details. I might present the same picture in another way so as to provide Hon'ble Members with a cross check on my statement. They will find, from an examination of the budget estimates, the following net changes in the main heads of normal outgoings :—

Civil Administration	+60
Other Direct Demands on the Revenue	+ 3
Miscellaneous	+10
Civil Works (other than Road Fund)	— 3
Or a total increase of	70
Against which may be put the reduction in Military expenditure of..	80

Military expenditure.

33. I must, at this stage, say a few words on this last item which, I am sure, Hon'ble Members will view with considerable satisfaction. The actual arrangement which I have been able to make with the Army authorities on this subject requires special explanation. This House will recollect that, in the course of my budget speech last year, I explained that, in order to enable the Army to carry through their plan of re-equipment, a programme had been arranged, providing for a stabilised military budget (exclusive of the expenditure on the Territorial Force) at a net figure of 55 crores for the four years beginning 1928-29 and ending 1931-32. According to this programme, we should have before us two more years at 55 crores, with the prospect of a reduction at the end of that period when the programme of re-equipment is completed. In the budgetary proposals which I am now presenting, we are taking advantage immediately of part of the ultimate reduction. This is made possible because the Army authorities have been able to agree to spread the programme of re-equipment, which remains to be carried out, over a period of three years instead of two. This means that instead of getting 55 crores in each of the next two years, to be followed by a drop in the third year, they are to work on a basis of getting 54.20 crores for each of the next three years, after which a further substantial drop is anticipated.

34. The net result is that, although we are not departing from the original programme of re-equipment, we are distributing the burden in a way which is fairer to the tax-payer of to-day and we are actually realising now a substantial part of the economy which was ultimately hoped for. I trust that Hon'ble Members will be gratified by this definite sign that Army expenditure is really to be reduced.

35. I may now turn back to my main problem. The two items of savings to which I have referred amounted to 1,42 lakhs. This reduces the gap of 5,52 lakhs, which I have to find funds to fill, to 4,10 lakhs. This can only be done by finding new sources of revenue and it is to my plan for achieving this purpose that I must now turn.

Budget Proposals.

36. The sum required is substantial and the provision of funds to meet it has been, as Hon'ble Members will readily recognize, a matter for prolonged and anxious thought. I believe, however, that it can be found by measures which not only will not impose an oppressive burden on any class, but will, in their indirect results, actually stimulate the country's economic development. The measures which I shall propose include changes—reductions as well as increases—in the customs duties affecting rice, cotton piecegoods, kerosene, sugar and silver, supplemented by a small change in the income-tax.

Reduction in export duty on rice.

37. I will start with a proposal for reduction of duty. I am proposing—and I feel sure that the House will welcome this proposal—a reduction in the export duty on rice by one-quarter, that is to say, from three annas a maund to two annas three pies a maund. There has been, as the House knows, a world-wide fall in the price of rice and the present time is therefore opportune for giving some help to the cultivator in Burma who has been a sufferer from this fall in prices. My proposal will remove the disparity, which at present exists, between our export duty on rice and that imposed by Siam, one of Burma's principal competitors in the trade. This proposal will cost us 30 lakhs; a larger sacrifice of revenue from this source could not, in present circumstances, be justified. Although Burma which is mainly interested, is far from us, I hope that this plan will commend itself to the House and be regarded both as an act of justice and a step in the right direction. It means, however, that the gap which I have to fill is increased to 4,40 lakhs.

Increase in Import Duty on Cotton Piecegoods.

38. I must now explain my proposals for raising the necessary new revenue, and I will make a start with the most difficult question which we have had to consider—the cotton duties. Here two motives come into play—first, the provision of revenue; second, assistance to the Indian cotton mill industry. Our line of action must take into account both these motives, and though I, as Finance Member, am not directly concerned with the second, which properly falls within the province of my Hon'ble Colleague, the Commerce Member, it has been decided by the Government of India that I should take this opportunity to announce the whole of the Government's proposals.

Difficulties involved in protective measures.

39. Action taken for the provision of revenue is a straight-forward matter, but the consideration of protective measures raises much more serious difficulties. Let me state, as briefly as I can, how these difficulties have appeared to us.

40. There is, of course, at the outset, the obvious problem of reconciling the interests of producer and consumer. Measures of protection must be so designed as to be effective for their purpose with the minimum interference as regards prices to the consumer.

41. But, apart from this, there are certain special difficulties in the present case. In the first place, the whole question of protection of the cotton industry was investigated by the Tariff Board a comparatively short time ago, but the case which has now been presented on behalf of the millowner's claims a measure of protection greatly in excess of anything recommended by the Tariff Board. In these circumstances, a further enquiry might reasonably be considered desirable. But, as against this, we are told (and it is a fact which we cannot dispute) that the case is urgent, and that, if action is to be effective, it ought not to be delayed.

42. In the second place, the conditions affecting the industry are not identical throughout India. Bombay is at once the most important centre of the cotton mill industry, and the centre more seriously menaced by foreign competition. At other centres, the average profits of the mills are nowhere high in relation to the capital invested in them, but throughout the world the industry is passing through a period of depression, and low profits are not a valid ground for special assistance.

43. In the third place, as was pointed out by the Tariff Board, the increasing competition from the up-country mills is one of the most important factors contributing to the depression in Bombay. Therefore, whatever measure of assistance is accorded to the industry as a whole, it is likely to be ineffective in ensuring permanent recovery to Bombay, unless the industry there seizes the opportunity afforded by that assistance to reorganize itself and increase its efficiency.

44. Moreover, there is another aspect of this question in which the public and the Government are greatly interested. Bombay has been the scene, during the last two years, of a prolonged and exhausting struggle between capital and labour. Without pronouncing judgment on either side or anticipating the views which may be expressed by the Royal Commission on Labour which is now sitting, it is fair to say that there can be no permanent restoration of prosperity to the Bombay industry unless the relations between labour and capital can be improved and all the conditions affecting labour brought up to a higher standard. These two considerations have, in the present case, a special significance, for, Government are being asked to take emergency measures, not to protect an industry in the early stages of its development until it can find its feet, but rather to save an industry (or, more accurately, one important section of it) which is suffering from a special deterioration or atrophy.

45. Although the report of the Fiscal Commission admits that protective measures are justifiable in such circumstances, the Government feel that emergency action, not immediately preceded by a Tariff Board enquiry, ought to be taken only if it can be shown that inaction might inflict grave injury on the national welfare. They feel also that, if such emergency action is taken a speeial responsibility far more serious than any that exists when the protection of an infant industry is in question, rests upon them, as trustees for the public, to take all possible steps to ensure that the assistance given will be utilised to the full. In such cases, it might sometimes be possible to make the adoption of protective measures conditional on effective reorganization by the industry itself. But here the urgency of the situation creates a special difficulty. If action is to be effective, it must be immediate, and if the Government were to insist on certain steps being taken as a condition precedent to any measures of assistance to the industry, these measures might come too late. Nevertheless, this aspect of the matter cannot be ignored and I shall refer to it again.

46. I think that, in these remarks, I have sketched, in broad outline, the main frame-work of the problem which concerns us.

Conclusions reached.

47. The conclusions which we reached fall under two heads: first, that, in view of the revenue position, a general increase in the revenue duty from 11 per cent. to 15 per cent. was justified, secondly, that while this increase in revenue duty must have an important protective effect, it might be justifiable to supplement it by some special protective measures, provided that, having regard to the special circumstances to which I have called attention, such measures were limited in duration, and also limited to purposes necessary to meet the immediate needs of Bombay. In fact, it would not be justifiable at this juncture, as regards protective measures, to attempt more than to erect a temporary shelter under which the Bombay industry can reorganize itself, and after a reasonable period, for this purpose, it will be necessary to have a Tariff Board enquiry to consider future policy, and, in particular, how the Bombay industry has reacted to the assistance given.

48. I refer again later to the precise significance of this purpose, but, at this stage in my account, I must turn to one aspect of the matter on which I have not yet touched. It is, of course, too well-known to need remark that, in all public comments on policy as regards cotton duties, the possible reactions on British interests are always prominently mentioned, and that we as a Government are often suspected of undue solicitude on this account. Having regard to the long and troubled history of the cotton duties in India, and to the public interest in the matter, it has been our desire to put before this House as full and frank a statement as possible. Let me make it clear at the outset that the fiscal autonomy convention is a reality, and that decisions on matters of this kind are left to the Government of India, and it is on this basis that our deliberations have proceeded throughout. But, in the final stages, there has been addressed to us a communication, not by the Secretary of State, but by His Majesty's Government, to reconsider the position.

Message by His Majesty's Government : Temporary protective measures.

49. In this message, His Majesty's Government asked us to take into account both the reactions of our proposals in India and their serious effects in England, effects which they felt sure that neither we nor the Legislature would desire to create. To this we replied that, though we were deeply impressed by a message of this nature, we nevertheless felt bound to adhere to our main proposals. We pointed out the following considerations : first, that we needed revenue ; secondly, that customs is our chief source of revenue ; thirdly, the duty on cotton piecegoods now stood below the level of the general revenue tariff ; fourthly, Indian industry was suffering from a deep depression and the Bombay mills were approaching a desperate position which might affect the whole future of this important centre of Indian commerce and finance. We recognised and deplored the possibility of serious effects in England, but we stated we felt clearly bound to put India's interests first. At the same time, we realised how important it was to India, from the political point of view, to take account of British opinion, and that, quite apart from this, we were of course concerned at this time to avoid unnecessary injury to British interests. We stated that, after careful consideration, we had decided that we could not modify the general application of the 15 per cent. revenue duty, but that we should be prepared to propose to the Assembly that, as regards any additional and temporary protective measures, their application might be limited to non-British goods, and that, in these circumstances, there should be imposed, in addition to the 15 per cent. revenue duty, a 5 per cent. protective duty, with a minimum of 3½ annas per lb. on plain grey goods, against all cotton piecegoods from outside the United Kingdom, this protective duty to be in force for three years only, and an undertaking to be given that we should have its effects examined by the Tariff Board before the end of this period.

Significant precedent.

50. We explained that, in placing this proposal before the Assembly we should point out that, so far as we are aware, this is the first occasion on which the considered opinion of the Cabinet has been conveyed in this form to the Government of India and that we were impressed by the significance of the precedent so established.

Decision to rest with Assembly.

51. We informed His Majesty's Government that it would not be right for us to ask the Assembly to commit themselves to Imperial Preference as a principle, but merely to adopt a particular course which, in our judgment, was consistent with India's interests at a critical juncture when much might depend on India's response to the British Government's appeal. We also stated that we should have to make it plain to the Assembly that, while there were grounds for treating plain grey goods specially, we could not, in any circumstances, agree, for the emergency purpose which we had in view, to an additional protective duty of 5 per cent. on all classes of piecegoods irrespective of country of origin, since the immediate benefit to the Indian producer would be wholly incommensurate with the burden imposed on the Indian consumer. Finally, we made it clear that, in a matter of this kind, after frankly stating our conclusions, we should desire to put our carefully considered views before the Legislative Assembly with whom the final decision must rest.

52. That is how the matter stands, and it is on this basis that our proposals are now put forward. I have thought it right frankly to put the position before Hon'ble Members in this way. Indeed, whatever our proposals had been, we could have consented to no other course, for we feel that it is essential, at this transitional stage of the constitution, that there should be full confidence, wherever possible, between the Government and the Legislature. There are certain points with reference to what has passed between ourselves and the British Government, and to the attitude which we adopted, on which I desire to give a further explanation.

Fiscal autonomy convention.

53. We felt, in fact, that this method of approach from the British Government had a special significance. It affords striking evidence that the fiscal autonomy convention has become an integral part of the constitution, and that, even when British interests are most profoundly affected by tariff changes in India, the intervention of the British Government is restricted to representation and appeal. Complete freedom was accorded to the Government of India to take the final decision in whatever manner they thought right for India. It appeared to us that, subject to our paramount duty of considering Indian interests first, no Government of India could ignore such an appeal, for, to any statesmanlike view, it must be clear that India must be vitally interested in maintaining a spirit of co-operation with Great Britain. We felt, moreover, on every ground, that no member of any Government of India, be he British or Indian, would desire to introduce measures likely to inflict serious injury on British interests unless such measures were necessary for India's own development.

Wider considerations.

54. It is, of course, obvious that these proposals will evoke very considerable comment and will be subjected to the closest and most critical scrutiny. This we shall welcome, but I would, at the same time, appeal to all Honourable Members to exercise this scrutiny in a calm and judicial spirit before they pronounce any final judgment. It is for them to consider whether they can accept what I have indicated as the guiding principles underlying our proposals, and whether these proposals do, in fact, meet India's immediate needs, while being, at the same time, calculated to further her interests in the widest sense. It will not suffice to keep in view only those factors which, in ordinary times, might be held decisive, for the times are not ordinary. Within a few months, the representatives of India will meet the representatives of Great Britain to discuss, in the fullest and frankest way, the future of this great country, and much must depend on the spirit in which they meet. I would ask Honourable Members to give full thought to the grave importance of these wider considerations. It is obvious that any gesture of friendship which India can spontaneously and without compulsion make to the British Government in their own present grave industrial troubles, is bound to strike a responsive note. For our part, our conviction is that, if our proposals are examined without prejudice, they will be found to be better adapted to India's needs than any other scheme we could put forward, and I must explain shortly our reasons for thinking so.

55. In the first place, what we are aiming at in our present measures, is not to settle the policy as regards protection of the cotton industry for the distant future. We are concerned only with providing a temporary shelter under which the industry, especially in Bombay, may firmly establish its position in respect of the business for which it is already equipped. Our measures are emergency measures designed to take immediate effect, to give immediate relief, and an immediate stimulus, so that the Bombay industry may reorganise itself and start again with restored health and a new lease of life on its normal course of development.

56. There is therefore no relevancy for our present purpose in contentions that, taking a long view, the Bombay industry requires to organise itself for the manufacture of the finer goods, and that our present proposals will not help in this direction. Whether such a view is right or not, it could not be translated into the immediate effect which is so necessary. It must, in fact, take many years before the local industry could organise itself to undertake the manufacture of the finer qualities of goods. Incidentally, I may point out that the raising

of the import duty from 11 per cent. to 15 per cent. will give very considerable help in this direction; but that is outside the purpose of the emergency measures.

57. Looked at from this point of view, it has appeared to us that our proposals do exactly meet the needs of the case. The imposition, in addition to the increase in the normal duty, of a special additional protective duty against non-British goods, of a 5 per cent. all-round surcharge, combined with the minimum of $3\frac{1}{2}$ annas per lb. on plain grey goods, must operate effectively in just that portion of the field where competition is most severely felt. A study of the statistics makes it abundantly clear that it is not competition from British goods which is now being severely felt, nor has Bombay lost any business recently as a result of such competition.

Interests of consumer.

58. In the second place, I must, on behalf of the Government of India, make it clear that we could not feel justified in imposing for revenue purposes a higher duty than 15 per cent., and that, so far as the protective measures are concerned, it is only if their scope is limited, in the way that we propose, that we could agree to carry them so far. As I pointed out at the outset, we cannot disregard the interests of the consumer and it is contrary to all sound principles to impose a protective duty putting a heavy burden on the consumer, if the benefit to the producer must be small or negligible. For the period covered by the purpose of our emergency measures, the production in India of those classes of goods which form the great bulk of the imports from the United Kingdom, must be very small, and, therefore, an additional 5 per cent. duty on these goods would put a burden on the consumer without a corresponding benefit to the industry which we have in view. On the other hand, on those classes of goods to which the protective duties will apply, internal competition will increasingly tend to restrict any effect on the interests of the consumer. On these grounds, we hold that our proposals combine the maximum benefit to the industry with the minimum burden on the consumer.

Re-examination by Tariff Board.

59. I need not elaborate the further arguments which have been dealt with in our telegram, but I must, before leaving this part of the subject, emphasise again one vital point which we have made. We do not, and, in fact, we could not, ask this Assembly to commit themselves, at this stage, to accepting the principle of Imperial Preference. We ask them to regard this proposal merely as a special measure designed to meet the immediate emergency. It is, acting in this spirit, that we propose that the special protective duties shall be imposed for a period of three years only, and that, at a convenient date before the termination of this period, their effect, and the whole position of the industry, shall be re-examined in a Tariff Board enquiry.

60. Lest it may be argued that such an enquiry should have preceded our proposals, I must explain that we gave our careful consideration to this point and decided that, quite apart from the urgency of the need for action, a further investigation by the Tariff Board at the present juncture was not advisable. It is the special duty of the Board to investigate facts and arrive at findings thereon. But owing to the labour disputes of 1928 and 1929, it is more than doubtful whether any material for investigation, beyond that available to the Tariff Board of 1926, exists. Again, conditions in the Bombay mill industry have, since 1926, been examined by the Tariff Board, the Fawcett Committee, and the Pearson Court of Enquiry, while trade conditions have recently been investigated by Mr. Hardy. In these circumstances, we felt that the proper time for a further enquiry by the Tariff Board will come when some progress in reorganisation and rationalisation has been made by the industry in Bombay, and the prospects of ultimate success or failure of the industry can be assessed.

Use of assistance by millowners.

61. There is one more point left for me to deal with in conclusion. I have already referred to the special duty which the Government feel to be imposed upon them in this case to satisfy themselves that effective use will be made of the assistance given, and that

attention should be directed particularly to the improvement of labour conditions. We recognise that the ultimate failure or success of the mill industry in Bombay must depend entirely upon the extent to which the millowners utilise the present opportunity in order to improve their efficiency and labour conditions, and that, if full use is not made of this opportunity, the position of the industry may be no better at the expiry of the period of three years than it is to-day. We have already addressed the Bombay Millowners' Association on this subject and have impressed upon them the urgent necessity of working out schemes which may re-establish the industry on a firm basis. Although it has not been possible for us to lay down the lines on which the re-organisation should proceed, or to prescribe the particular measures which should be taken, we propose, now that our policy has been declared, to enter immediately into consultation with the Government of Bombay on this subject, which is their primary concern. It appears to us right that some method should be devised whereby the force of public opinion may be brought to bear effectively upon the situation. At the same time, it is our desire to give the Association all the assistance in our power in order to ensure that the examination of the various problems may be thorough and adequate, and that it may be carried out with the aid of the best expert advice available, whether in India or in other countries. Apart from technical assistance, it seems clear that some drastic financial re-organisation and some rationalisation of the methods of manufacture is necessary if the Bombay industry is to be put on a permanent foundation of prosperity. On this subject I cannot at present say more than this—that we are prepared to examine what is required in this direction and to consider whether any form of Government intervention is possible or appropriate. This aspect of the problem is one of great difficulty and I do not propose to lengthen my speech by enlarging further upon it at this stage.

Hand-loom industry.

62. I would add, in conclusion, that, although I have spoken chiefly of Bombay, we have also the other industry of India in view and we particularly hope that the measures which we propose will be of real benefit to the hand-loom industry throughout the countryside.

Increase in revenue.

63. We estimate that the net increase in revenue from our proposals, allowing in full for the protective effect, will be 1,25 lakhs. The proposal to increase the revenue duty will be included in the Finance Bill, while a special Bill will be introduced by my Hon'ble Colleague, the Commerce Member, containing the protective proposals.

Increase in excise and reduction in import duty on kerosene.

64. My next proposal is to increase the excise duty on kerosene from 1 anna to 1 anna 6 pies per gallon, coupled with a reduction in the import duty from $2\frac{1}{2}$ annas to 2 annas 3 pies. This combined proposal is expected to give us an extra 35 lakhs. At present, there is a difference of $1\frac{1}{2}$ annas per gallon between the excise duty and the import duty on kerosene and the effect of the proposal now made will be to reduce that difference by one-half. In framing our proposals regarding kerosene in this form, we have kept two objects in mind: first and principally, we have desired, simultaneously with getting more revenue, to make a change which should, at the least, ensure that the price of ordinary kerosene to the consumer is not increased, while, secondly, we have felt that prudence and justice demanded that we should not make too sudden and drastic a change in the conditions of the indigenous industry, having regard particularly to the position of the smaller companies. Moreover, too drastic a change might hamper further development. In reducing the margin by one-half we have thought that we have gone as far as it would be wise to go, at least as a first step. It means that the marginal duty in favour of the indigenous industry will be reduced from about $18\frac{3}{4}$ per cent. to $9\frac{3}{8}$ per cent.

Increase in import duty on sugar.

65. The next proposal which I have to mention is an all-round increase, in the import duty on sugar, of Re. $1\frac{1}{2}$ per cwt. I am not proposing any change in the existing classification, so that the effect of the proposal will be that sugar of 23 Dutch Standard and above,

which at present pays duty at the rate of Rs. 4½ per cwt., will pay duty at Rs. 6 per cwt.; sugar below 23 Dutch Standard but not inferior to 8 Dutch Standard will pay at Rs. 5½ per cwt., instead of at Rs. 4, and sugar below 8 Dutch Standard and sugar candy, which at present pay at 25 per cent. *ad valorem*, will be subject to a composite duty of 25 per cent. *ad valorem plus* Re. 1½ per cwt. The duty on these lower grade sugars has, it is true, little significance for the revenue, since imports are at present very small, but it is desirable to keep a due correspondence between the different grades in order to prevent the substitution of lower for higher grade sugars. Molasses, which is dutiable at 25 per cent. *ad valorem*, will remain subject to duty at that rate and will be treated separately from sugar, since its use is mainly as a raw material for industries and, in fact, a Tariff Board enquiry as regards its treatment as a raw material used in the manufacture of denatured spirit, is already in progress.

66. The increased duty on sugar should yield 1,80 lakhs; but, in estimating its effect upon the consumer, it is necessary to bear in mind that the world price of sugar is exceptionally low. The average landed cost of sugar in India from April to December last was no more than Rs. 8.6 per cwt., whereas the average for the previous six years has been Rs. 12.25 per cwt., a difference of about Rs. 3½ as compared with the proposed increase of Rs. 1½. Thus, even the comparatively large increase now proposed should not at present be seriously felt by the consumer. Ultimately it may,—and probably must,—have some protective significance; but, for the present, it must be regarded primarily as a revenue-producing measure. I would, however, remind Hon'ble Members that an increase in the production of sugar is one of the most valuable opportunities available for improving India's agricultural production, and that, with this possibility in view, we are proposing a special grant this year of 10 lakhs (to be continued, if necessary, in subsequent years) for the encouragement of sugar research and sugar production. These two proposals must be considered together, and their possible reactions fully appreciated. It may interest the House to know that duties on sugar, at about the level which we now propose, are in force in most European countries. What we are now proposing amounts to a duty of 9*s.* per cwt. The present import duty on sugar elsewhere is as follows:—

England	11*s.* 8*d.*
U. S. A.	10*s.* 3*d.*
Germany	12*s.* 7*d.*
France	8*s.* 6*d.*
Austria	12*s.*
Australia	9*s.*4*d.*

Increase in income-tax and super-tax.

67. I next propose to obtain an additional 70 lakhs by a small change in the rates of income-tax and super-tax. I hope that the House will agree that, when we are seeking new sources of revenue, it should not all be raised by indirect taxation, but that some direct taxation is justified so that the burden may be equitably spread. At the same time, I recognise that this is not a suitable period for imposing any heavy additional burdens which would be felt in industry or commercial enterprise. Our proposal, therefore, is that, on personal incomes of Rs. 15,000 and upward, the income-tax rates shall be raised by 1 pie in the rupee, and a corresponding increase shall be made in the super-tax in all grades, other than the flat rate of super-tax on companies. The additional yield from income-tax is estimated at 56 lakhs and that from super-tax at 14 lakhs. It has been brought to my notice that, owing to certain features of our income-tax system—particularly the deduction of tax at source, an alteration in the rates might, in certain cases, be taken into account twice in the first year when a change in rates is made. I shall see that the necessary steps are taken to avoid this result.

68. In referring to income-tax, I wish to mention some other changes which I hope shortly to bring under consideration. If the normal economic progress of India is maintained during the next twelve months, it ought to be possible for us to enter on next year in a stronger financial position. I hope then to be able to make a start in introducing the principle of allowing business losses incurred in any one year to be carried forward to the next year. I also hope to be able to remove the present double super-tax on companies, so far as that

affects genuine trust and finance companies. Both these changes ought to be beneficial to the progress of business enterprise, and it will be my settled purpose so to regulate taxation as to remove, when opportunity offers, any imposts which may be said to have a hampering effect on such enterprise.

69. The total yield of the taxes which I have now mentioned amounts to 4,10 lakhs, so that I am still left with 30 lakhs to find. I consider, however, in the special circumstances now prevailing, that it is on every ground desirable to have some margin of safety, taking into account the uncertain prospects which we have before us, and taking into account also the paramount importance, to which I have already referred, of improving our credit by displaying a strong financial position to the world.

Import duty on silver.

70. It is with this and other objects in mind that I propose to re-introduce the import duty of 4 annas per ounce on silver. I have, however, purposely kept this proposal till the end, for, in putting it before the House, I want to make quite clear certain conditions which will, I think, generally commend themselves to the public.

71. An import duty on silver is a familiar feature in the history of Indian fiscal policy. Prior to 1910, silver bullion and coin other than coin of the Government of India, were included in the general tariff schedule of articles liable to an import duty of 5 per cent. *ad valorem*, and, in that year the rate was raised to 4 annas per ounce. During the war, the import of silver was prohibited, and after the war, in pursuance of the recommendation of the Babington-Smith Committee, the duty was removed at the same time as the prohibition of import. The Committee advocated the removal of duty mainly on account of the strong feeling in India that it was an obstacle to the establishment of a world market for silver in Bombay and placed the Indian consumer of silver at a disadvantage in comparison with the consumer in other countries. I have given full weight to these objections, but circumstances are different to-day. It is proposed to meet the former objection by allowing a full rebate of the duty on re-export of any silver which has been imported and has paid duty. As to the latter objection, we feel now that there is a strong counter-balancing advantage in taking a step which will have the immediate effect of improving the internal price of a commodity in which the savings of the masses are to a considerable extent invested. The recent fall in the price of silver has, in fact, put an entirely new aspect on the matter.

Sales of silver.

72. Apart from this, there is another important new factor in the situation, in that the Government, owing to their possession of surplus stocks of silver and the erection of the new refinery at Bombay, have got into the position of being themselves important "producers" of silver. Our proposal, therefore, has the new incidental advantage of providing Government with a protected market for their own produce. Having said as much as this, however, I must say more in order to avoid the creation of any misunderstanding. I feel that it is important that the masses of India who invest so large an amount of money in silver should realise that silver is only an ordinary commodity, liable to fluctuations in price, just as other commodities are. It has no sacred properties which make it immune from these vicissitudes, and although the Government, in taking these measures, have in mind, as one of the main advantages, an improvement in the internal value of silver, we should, in the long run, be doing a very poor service to the population of India if we allowed it to be supposed that the Government have the power definitely to maintain prices at a particular level. It is far better that the people should generally appreciate the realities of the situation in this respect. At the same time, the Government do recognise the importance of the interests involved owing to the position of silver in India as, in some respects, a store of value and while they must, as holders of a surplus commodity which they desire to sell, reserve freedom of action, I am prepared to assure this Assembly that, in exercising that discretion the Government will not go to the market unless they are advised that, as in the past, the market will not be appreciably affected by their operations.

73. If there is any danger of the world's production of silver exceeding the consuming capacity of all markets, then, of course, there must be a tendency to falling prices. Only the combined action of producers and holders can prevent this. The Government of India, holding as they do surplus stocks, which, in the public interest they consider that they ought to realise, cannot fairly be asked to do more than other producers; but I am prepared, on behalf of the Government of India as important holders or producers, to say that, if the other interests concerned show any desire to consider the possibility of joint action for the regulating of sales in order to meet the world's demand, the Government of India would willingly co-operate. Further than this we cannot in the public interest go, but what I have said amounts to a carefully considered and important proposal, and it is for the other producing interests to consider if they will make any response. In the meanwhile, I think I may say with confidence that, at the present level of prices, the imposition of the duty which we propose is not likely to have any serious effect on the consumption of silver in India.

Application of surplus, if any, from silver duty.

74. While our reasons for imposing the duty are, as I have explained, of a special nature, I am also prepared to say that special circumstances will govern our intentions as to the disposal of the revenue produced. We must, as I made clear, regard the proceeds primarily, at the present stage, as a re-inforcement of the general financial position of the Government; but, if our estmates as regards the other heads of revenue are realised, and there is a surplus resulting from the imposition of the silver duty, then I am prepared to say that we have a very special purpose in mind for the application of that surplus. We regard this duty, principally in fact, as a measure which will give us a margin of revenue from which we shall be able to make a distribution to provinces after the forthcoming statutory revision to give them the funds which they require for nation-building services. Though it will not be for the Central Government to dictate to the provinces how such contributions should be applied, there will be an opportunity for discussing this matter when the whole distribution of the sources of revenue is considered, and I think I can say with confidence that additional funds are chiefly required by the provinces for such purposes as economic and agricultural development and primary education. If, pending the further allocation of revenue to the provinces which I have in view, any surplus is actually realised, then, of course, any proposal for its expenditure will be submitted to this Assembly.

75. It is on these grounds that I have stated that our proposals in regard to the silver duty must be regarded in a very special light. We propose to include, in our budget figures, a revenue of 1 crore, as a conservative estimate.

Final result.

76. On this assumption, our budget estimates provide for a surplus of 70 lakhs of revenue over expenditure. As the budget proposals other than those relating to income-tax and super-tax will have effect forthwith, the current year's revenues will also benefit to the extent of 35 lakhs, which amount accordingly appears as a revenue surplus in the revised estimates.

REVIEW OF BUDGET PROPOSALS.

Justification for new taxation.

77. It is of course obvious to me that these proposals will be subjected to the most searching scrutiny, and the question which will be asked on all sides is whether there is any justification for imposing so heavy an additional burden of taxation.

Is present condition permanent?

78. Before this question is put, I would ask Hon'ble Members to pause and consider carefully what item of taxation in my proposals does not offer at least some indirect advantages. I venture to say that, with perhaps the sole exception of the income-tax proposals,

such advantages will be found. But that is not by itself a sufficient answer, and it is necessary to examine the position further, and attempt to frame some interpretation of the symptoms of the present financial conditions. For, if the short-fall of revenue is merely the result of a temporary combination of abnormal circumstances, then one must hesitate to impose the full corresponding burden of permanent taxation, and it might be justifiable to adopt temporary expedients. If, on the other hand, there is a permanent and unavoidable shortage of revenue, then the position must be tackled boldly in order to establish, before it is too late, a sound foundation.

79. In order to judge whether the present condition is permanent or not, there are two main aspects to be examined, that is to say, one must ask, on the one hand, whether the expenditure required this year is abnormally high and capable, either now or in future years, of reduction, and, on the other hand, whether the revenue anticipated is below the normal expectation owing to special circumstances which are unlikely to be repeated.

Growth of expenditure.

80. As to expenditure, I have already drawn the distinction between actual administrative outgoings on the one hand, and, on the other, such items as interest on debt and those provisions which do not represent actual outgoings in cash, but which are required, on principles of sound finance, as reserves against established or accruing liabilities. I will deal first with administrative expenditure. In regard to this I have, during the past year, in accordance with an undertaking which I gave to the Assembly in my last budget speech, conducted in the Finance Department a close scrutiny and survey of the growth of expenditure during the past five years. Reports have been prepared for each Department and these have been circulated to members of the Standing Finance Committee. A good deal remains to be done in the way of completing the details of this Enquiry, but I have gone far enough to come to the conclusion that, for various reasons, we cannot count on being able to find any *substantial* margin for reduction in the cost of the civil administration of the Central Government. In fact, with all the new services and heads which are being pressed for consideration, it is only by the exercise of the most rigid control that we shall be able to keep the growth of expenditure within bounds. The possibility, therefore, of cutting down administrative expenditure, does not, in my opinion, afford any substantial ground for postponing the imposition of taxation to meet the present deficit. But, by accepting this conclusion, I do not imply that the search for possibilities of reducing our present scale of ex penditure must be abandoned. It has, in fact, been decided by Government—and the proposal has recently been reported by me to the Standing Finance Committee—to appoint an officer on special duty to continue the examination in further detail. It is, in my opinion, necessary to carry out a very close detailed investigation of the causes which have led in the past, and are still leading, to a steady increase in expenditure. Those members of this Assembly who have sat with me on the Standing Finance Committee are fully aware of the difficulties in this matter. Applications are made in a particular case for improvement of conditions of pay in particular offices. A good case is made out and the improvement, involving perhaps by itself only a moderate increase in expenditure, is approved. But one move leads to another and it is inevitably found that other sections of Government staff, claiming to be working in similar conditions, again press that a similar improvement shall be accorded to them. These claims are difficult to resist, and, moreover, it must be remembered that the control does not lie entirely in the hands of the Central Government. It often happens that a particular claim is pressed in order to afford to members of some branch of a Central Government Department, conditions equally favourable with those prevailing for men in the service of the Provincial Governments working under similar conditions and in the same place. But the time has come for a comprehensive review of the whole situation, so that we may ascertain what claims on these grounds are likely to be pressed in future and that we may, if possible, fix, in consultation with the Local Governments, certain uniform principles from which there can be no departure. Apart from such special cases, the Government have become committed, in the past years, to time-scale systems of pay, the full effects of which were not perhaps appreciated at the time when they were granted. These put upon us definite and unavoidable commitments, and I have already indicated that the normal rate of increase under this heading amounts to something like 25 lakhs per annum.

81. It is important that we should know where we stand in this matter and also when it is likely that the peak of this increase will be reached and what the figure of Government expenditure at that point will be. It is this kind of question which justifies the special appointment to which I have referred, for, the time is coming when, as part of the constitutional reforms which we shall have to consider, it will be necessary to re-arrange the distribution of heads of revenue between the Central Government and the Provincial Governments. When that time comes, it is essential that we should be able to assess, with some accuracy, what our own future commitments are likely to be.

Possibilities of retrenchment.

82. These remarks cover one kind of growth in expenditure. But I shall be asked whether, even admitting that this kind of growth is inevitable, it is not possible to make large cuts in the number of appointments and in the amount of the personnel employed. This, indeed, is a subject which will come within the purview of the special examination which we propose. But I should be deceiving this Assembly if I were to hold out any expectation of large economies in this direction. I doubt whether it is adequately realised to what an extent the gradual development of the present form of constitution is placing increased work on the shoulders of the officials of the Central Government, and I do not think it is an exaggeration to say that there is not a single Department of the Government of India in which those occupying the higher appointments are not at present overworked. Indeed, I think it far more likely that, as representative institutions grow and sessions of the Legislative Assembly become longer, it will be necessary to divide up some of the existing Departments and create new appointments for their representation in this Assembly.

83. I may, however, again be asked whether there is not a possibility of a different form of economy in the shape of elimination of certain services. At the time of the last big retrenchment movement, certain accessory services were largely cut down, particularly Scientific Departments and such minor departments as the Statistical Branch. My reply to such a question would again be that, unfortunately, it is only too likely that the move will be in the other direction. We are, in fact, at present faced with the need for meeting the demands of a large number of new services. Hon'ble Members are only too familiar with some of these. The development of agricultural research, for example, is an entirely new demand, as also is that of civil aviation. The former is one which may be fruitful of great benefit to the country; the latter is necessary unless India is to lose her place among the civilised nations of the world. Moreover, it brings in its train other needs such as the development of meteorology and wireless organisation. Again, if we look back on the cuts that were made during the last retrenchment campaign, I think it will be generally admitted, as proved by experience, that, in some respects at least, the economy has not been worth the sacrifice. In advancing this opinion, I have particularly in mind the Statistical Branch; and there, as some Hon'ble Members know, we have, in response to a far-seeing demand which has been pressed by various influential members of this House, started on a course which will, I hope, provide those statistics for the gauging of the country's economic conditions which it so badly needs. Public opinion generally seems to be awakening to the desire that the Government of India should adopt a far more active and constructive economic policy than it has followed in the past, and that, in many matters, the Central Government should take upon themselves the responsibility of giving a lead and assistance to the Provincial Governments. This is a desire with which I most heartily sympathise, and it would, in my opinion, be false economy to resist it.

84. Lastly, I would impress on Hon'ble Members one consideration which has been brought before me very vividly in the course of my work in the Finance Department. The Central Government are directly responsible for the administration of certain areas, and I am afraid that one cannot resist the conclusion that the standard of services provided for in those areas, has, in many respects been allowed to fall behind that prevailing in the neighbouring areas under Provincial Administrations. This is not a state of affairs which the Central Government can view with equanimity, and I feel convinced that there are considerable arrears to be made up in this direction.

85. For all these reasons, I have myself regretfully come to the conclusion, which I have already stated, namely, that, however energetically and ruthlessly the search for economies is carried out,—and I shall myself welcome any measures for the conduct of such a search,—there is not room for any *substantial* reduction in the civil expenditure of the Central Government.

Debt Services.

86. If I turn now to those other kinds of expenditure to which I have referred, namely, those measures for the support of sound financial principles and the provision of adequate reserves against our obligations, I could not honestly put before this Assembly proposals less adequate than those which I have framed. It is, in my view, of vital importance that, at this stage in India's constitutional development, when we stand at the threshold of a new constitutional advance, nothing should be done which would suggest to the outside world that India's credit will be less carefully preserved in the future than in the past. India must be above suspicion in this respect, and, in the end, I am convinced that this will prove sound economy and, by improving the country's credit, help materially to reduce the burden of interest which it will have to pay.

Revenue position.

87. If I turn now to the revenue side of the picture,—the second of the two aspects which need examination,—it may be said that the estimates which I have presented, do imply, first, the expectation of a set-back in the tax revenue, or, rather a halt in the normal rate of its growth as evidenced in the results of the last seven years, and, secondly, a very decided worsening in the position of the Commercial Departments of the Railways and Posts and Telegraphs. I am prepared to admit that it is quite arguable that, on the revenue side, the picture which I am presenting, is abnormal and likely to be improved in future years. But, for many reasons, I feel sure that it will be unwise to allow such an argument to prevent the introduction of new taxes sufficient to meet the situation as I have to present it to-day.

Necessity for fresh taxation.

88. I have many reasons for this conclusion, some of which I may state shortly as follows. In the first place, some of our present sources of revenue are likely to disappear, and, in the case of others, reductions may become desirable. The following special cases may be quoted: As regards opium, we are already committed to the disappearance of this revenue after 1935, and it is essential to find new sources of revenue to replace it. As regards the export duty on rice, I have already indicated in my proposals for this year that this, at its present level, may be a burden on the proper economic life of the country and further reductions may become desirable. It is possible that economic conditions may alter the justification for other forms of export duties as, for example, on jute; while, as regards income-tax, if again we put first the need for removing burdens which hamper the economic development of the country, I should myself welcome the opportunity of being able to introduce certain changes, as, for example, the introduction of provisions for allowing trading losses to be carried forward beyond the year in which they have occurred and the abolition of double super-tax on holding companies. Again, new needs for expenditure are constantly likely to press upon us and I have already referred to some of the new services which are now being developed.

Larger margin necessary.

89. Yet another consideration is this. We have, in my opinion, been working, in the past three years, with a dangerously low margin. In a country like India, subject to great risks of loss of revenue from failure of rains or from floods, it is desirable to have some margin of revenue over expenditure from which a reserve can be built up in reasonably good years. Memories are short, and although the last two monsoons have, in places, been unfavourable, it is many years since India has suffered from a real failure of the monsoon.

Needs of the provinces.

90. The last consideration to which I have to call attention, is one which bears most weight in my own mind. We have got to prepare for the probability—indeed, I think I may say, the certainty—that the next stage in constitutional development will need provision of more money for the provinces and that, in some form or other, the Central Government must be prepared to relinquish part of its own sources of revenue. After all, it is in the hands of the Provincial Governments that the real nation-building services lie, and the two great needs for India are agricultural development and, as a necessary condition of its success, the increase of a really effective form of primary education. Of all the tasks, the responsibility for which my present office lays upon me, that which I take most seriously is the duty of finding revenue in order that those provinces, which are at present handicapped by financial difficulties, may make a great start forward in developing the services which the country really needs. I believe that, in the new taxes which I have proposed, I have opened the way, if things go well, without putting any burden on the economic life of the country or subjecting to hardship any particular class, to create a margin which will enable us, as soon as the constitutional reforms are settled, to give a fair measure of assistance to the Provincial Governments in the next chapter of their history.

Ways and Means.

Summary.

91. I will now turn to a review of the ways and means position for the current year and the next, a summary of which is given below in the usual form :—

Liabilities.	(In crores of rupees.) Revised, 1929-30.	Budget, 1930-31.
Railway capital outlay (construction)	24.15	16.75
Purchase of Railways	7.06	..
Other capital outlay	1.93	3.97
Provincial transactions	9.47	7.93
Discharge of permanent debt (net)	25.36	18.84
Contraction against treasury bills	6.86	..
Contraction against silver	2.94	..
Other transactions	3.96	1.86
Total ..	81.73	49.35

Resources.	(In crores of rupees.) Revised, 1929-30.	Budget, 1930-31.
Revenue surplus	.35	.70
Rupee loan (net)	35.47	23.50
Sterling loan (net)	7.92	..
Treasury bills with public	20.00	—4.00
India Bills	8.00	..
Post Office cash certificates and savings bank ..	5.94	6.20
Other unfunded debt	8.10	3.16
Appropriation for reduction, etc., of debt ..	5.85	5.90
Depreciation and Reserve Funds	.99	5.27
Reduction of cash balances	—10.89	8.62
Total ..	81.73	49.35

Current year.—Sterling Borrowings.

92. The gross proceeds of the rupee loan in the current year amounted to about 35½ crores of which 22¼ crores represented conversion of bonds maturing from 1930 to 1932. This substantial reduction in the amount of the loans maturing in the near future has considerably improved the position for next three years, but the actual cash received in subscription to the loan was 13¼ crores only, *i.e.*, 4¾ crores less than the total new loan provided for in the budget. As I anticipated at this time last year, it was necessary to resort to external borrowing on a considerable scale. Sterling bills for £6 millions in each case were issued in London in May and December. The former issue matured in February and in order to place ourselves in funds to meet them, short-term bonds for £6 millions were issued early in February. The total net amount of funds raised during the year in England has thus amounted to about £12 millions. I must deal briefly with the conditions in which the issue of the short-term bonds was undertaken and the reasons underlying Government's action. Hon'ble Members will have been fully aware from the general review of the Government's policy as regards capital expenditure and borrowing which I gave in my budget speech last year, that I had arrived at the conclusion that external borrowing would be necessary. I then explained how and why, in future, it would be necessary that the rate of capital expenditure should be more nearly balanced than had been the case in the past five years by the increase of our capital resources in the form of fixed loans. It was therefore desirable, in any case, to raise a sterling loan as early as possible after the summer. Conditions, however, were then very unfavourable owing to the position in New York and the existence of a bank rate of 6½ per cent. in London and we thought that we should gain by waiting for cheaper money rates. When the New York boom collapsed, the anticipated easing of money commenced, but, by that time, political anxieties had begun to dominate the position in the London market for Indian securities. I need not give a long account of these events which must be still fresh in the minds of all Hon'ble Members. I need only say that the nervousness of London investors was intensified by the attitude adopted at the Congress meeting at Lahore in December. Therefore, while our anticipations that money conditions would become more favourable were realised the adverse effects of political reactions counter-balanced the advantage obtained. The facts, however, had to be faced, and as during the year Government had to meet the greater portion of the £5¼ millions for the purchase of the Southern Punjab Railway and about £7½ millions for other railway capital expenditure, we felt that, in spite of the unfavourable conditions, we should not be justified in financing this capital expenditure entirely by temporary borrowing in the form of India bills. We considered, indeed, that some more permanent borrowing was, according to sound financial principles, essential.

93. In saying this, I wish to emphasise that our power to issue bills in the London market is in the nature of a reserve which ought to be kept available to meet temporary shortages of sterling resources. Prudent finance demands that this reserve power should be utilised as little as possible for financing permanent capital expenditure. By the issue of two-year bonds with the option of extension for a third year, we have obtained accommodation for a period sufficient to allow for the passing of the present political uncertainty and have, at the same time, avoided the burden to the Indian tax-payer, of floating a long-term loan in particularly unfavourable conditions; conditions which, I hope, will prove to be of a temporary nature. In the meanwhile, I am glad to say that the success of this operation, even though the terms were onerous, had a very good effect on our credit in London.

94. The combined amount of the above borrowings corresponds roughly with the budget forecast, but owing to events which it was impossible to foresee, it was necessary to supplement our resources by large issues of treasury bills in India. In the first place, contraction of the currency to the extent of 6.86 crores against cancellation of rupee treasury bills and 2.94 crores against silver withdrawn for sale depleted our resources by nearly 10 crores.

Currency operations.

95. Without entering into a long exposition, I wish to explain briefly, and in very elementary terms, the real significance of these currency operations. There is much misunderstanding on these subjects which is fostered by the peculiar position of the Government of India and the combination of rules which they have to play. In the first place, it is Govern-

ment themselves who have to do the work and, therefore, as happens in all countries, they are blamed for every untoward occurrence—as some of the Hon'ble Members opposite would soon find out if—as they hope, and as I often wish they could,—they were to change places with us. But apart from this common experience, the Government are not only the currency authority but are themselves the chief operators in the remittance market. When there are difficulties as regards exchange, which would be expressed in other countries by a tendency to export gold, that is expressed in India by difficulties for the Government to effect remittance, and when we take action to protect the currency position, which in other countries would be regarded as quite normal, it is represented here as artificial manipulation of exchange by Government in order to meet their own remittance needs. That appearance induces an unduly hostile type of criticism.

96. Then again, let us consider the internal currency position. If as has happened in the current year, prices fall and the country requires less currency, and if, on top of that, large quantities of redundant silver currency are returned from hoards, the currency authority must meet the situation by cancelling currency. Otherwise, an inflated condition exists, internal prices would keep unduly high in relation to external prices, and internal rates for money unduly low. The result would be that the natural flow of exports, which is necessary to maintain the country's balance of trade, would be restricted and a very unhealthy situation dangerous to stability of currency would be set up. When currency becomes redundant and has to be cancelled, the profits of the currency authority diminish, for, all issues of currency, whether it be silver currency the bullion value of which is less than its face value, or notes for which the authority merely has to bear the cost of printing, bring profits ; and the less the amount of currency outstanding, the less the profit. But when we as a Government, in our functions as currency authority, have to cancel currency and thus submit to a corresponding loss of profit, we are accused of pursuing a policy ruinous to the country's interests because we appear as borrowing money at interest in the form of treasury bills and then destroying it by contraction. In actual fact, however, the loss thus incurred only represents a loss of the profit which we would have made if the country had needed the extra supplies of currency.

97. Some of our critics, however, will say that we have carried this process unnecessarily far and that, in contracting currency, we have not only incurred this loss ourselves but have starved the commercial world in its needs for currency. Of this, as I have, on recent occasions, frequently explained, there is no evidence. Actually, since the beginning of the last busy season, say, from the 1st December 1928 to the 30th November 1929, the net contraction was 15.89 crores and the net reduction of notes in circulation was only 2.48 crores. The reason for this small effect of our operation on the note issue is that very large quantities of rupees have been returned. When rupees are returned, notes are automatically issued against them, and if these rupees have come not from active circulation but from hoards, a corresponding inflation would, in fact, have taken place. These have been the actual facts this year, and the proof of the pudding lies in the eating. In spite of the contraction of currency, all the evidence shows that the currency needs of the country have been fully met so far as it was healthy to do so. In support of this contention, I need merely point to the fact that the Imperial Bank's cash, which is the real index of the adequacy of the currency, is considerably higher than it was at this time last year, although no expansion of the currency has been effected this busy season. This shows clearly that the contraction of the currency has not been excessive.

98. While this necessary contraction of 10 crores to which I have referred, counterbalanced part of our borrowings, other factors have contributed further to worsen our ways and means position. The chief cause has come from the Railways. As a result of the falling off in railway receipts and the increase of working expenses, the Railway Reserve Fund will have to be drawn upon to the extent of 86 lakhs to meet the contribution to general revenues, whereas an addition of 3,26 lakhs to the Reserve Fund was provided for in the budget, while the addition to the Depreciation Fund is now expected to be one crore less than was anticipated. As against this, it was possible to effect a saving of 2,32 lakhs in railway capital expenditure, but, even allowing for this, there is a deterioration of nearly 3 crores under Railways. Borrowings by the Provinces are now expected to exceed the budget by about

2¼ crores, and, in view of the heavy disbursements in April in London and in India, the closing balance will stand at a figure 9 crores higher than provided for in the budget estimate. For these reasons, the revised estimate provides for an increase from 4 crores to 24 crores in the amount of treasury bills outstanding with the public, of which I would remark again that 9 crores is represented by increased treasury balances.

Next year.

99. In my last budget speech, I dealt at length with the railway capital expenditure and envisaged the possibility of a drastic reduction in 1930-31 in order that the credit of the Government might not be over-strained. The purpose thus indicated has been fulfilled, and as the House knows, we are allowing 16¾ crores only for railway capital expenditure, *i.e.*, 7.4 crores less than the revised estimate for the current year. It must be noted that the real reduction in new railway capital expenditure sanctioned is actually larger than these figures indicate, as 2.35 crores of the programme for 1930-31 really form part of the sanctioned programme for 1929-30. Allowing for this, the programmes for the two years compare as follows:—

	Crores.
1929-30	26.50
1930-31	14.40
Reduction ..	12.10

This comparison brings out more clearly the drastic nature of the curtailment effected.

100. With this provision for railway capital expenditure, our borrowing programme for 1930-31 is, so far as new money is concerned, a very modest one. So far as sterling operations are concerned, I assume that the £6 million India Bills falling due in December will be renewed; but, if conditions are favourable, this floating debt will be funded. As regards India, I estimate that a loan of 23½ crores will be required, of which 7·4 crores only will be new money and the remainder, namely, 16·1 crores will be utilised for redeeming outstanding loans, principally 1930 Bonds. This provides for reducing the amount of outstanding treasury bills from 24 crores at the close of the current year to 20 crores at the close of the next. I anticipate no difficulty in carrying out this programme without disturbing the market for Government securities, and, if conditions improve, it may be possible to fund a larger amount of the floating debt than I have assumed in my present calculations. On looking back on these proposals, I feel justified in saying that provided only that political disturbances do not upset either conditions in India or confidence in England, our borrowing programme is of such a nature that we could confidently look forward to a general appreciation in Government securities.

Home Remittances.

101. A year ago, it was estimated that we should require to remit £35¼ millions to London in 1929-30. Throughout the year the exchange position has been difficult. India, like most other countries in the world, was affected adversely by the high money rates consequent upon the attraction of funds to New York to finance the speculative boom on the Stock Exchange and by the fall in prices and general trade depression which followed the collapse of this boom. In addition, the uncertain political outlook has led to the export of capital on a considerable scale. As a result, our power to effect remittances to London has been temporarily curtailed and we now estimate that the total remittance through the market in the current year will amount to £19 millions only. This will suffice, with the help of the sterling borrowings referred to above and the transfer of £9½ millions already effected through the Paper Currency Reserve, to enable the Secretary of State to close the year with a balance of £6.8 millions. Assuming that the £6 million India Bills falling due in December 1930 will be renewed, the amount required to be remitted to London next year is estimated to be about £31.8 millions. This figure includes £3.3 millions for capital expenditure on

railways as compared with £7.5 millions in the current year, and £2.4 millions for repayment of debt (capital portion of railway annuities, etc.)

102. I should, of course, make it clear that the entire ways and means programme outlined above can only be considered as tentative and subject to modification in the light of the actual circumstances of the time.

Prices of Government securities.

103. Following the practice of previous years, I quote the market prices of certain typical rupee securities of the Government of India :—

Market price on the 20th February.

	1923.	1924.	1925.	1926.	1927.	1928.	1929.	1930.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a
5 per cent. tax-free loan, 1945-55 ..	89 8	97 12	97 15	101 4	107 2	106 11	103 15	100 0
3½ per cent. loan ..	58 0	65 14	66 9	71 6	77 7	76 1	72 6	64 1

104. The fall in prices since last year may be ascribed to a number of causes. Some would no doubt attribute chief importance to the magnitude of the Government's own needs. I explained this aspect of the situation very fully in my speech last year. It is clear now, in retrospect, that from 1925 to the beginning of 1928, the full effects of the capital expenditure programme launched by the Government were not felt. Such expenditure as was incurred was met very largely from reserves, while the expenditure itself had not got fully under weigh. When once expenditure got going at the full rate, and had to be met not from reserves but by fresh borrowing, it was obvious that the price of Government securities must come down from the high peak to which they had climbed. I gave a clear indication of this in my speech last year and also explained that, while I felt it necessary to curtail capital expenditure, it would not be possible to give effect to this at once without great economic loss, because so much work was already in progress and commitments such as the purchase of the Southern Punjab Railway had already been undertaken. I made it quite clear, however, that it was my intention to put on the brake as soon as possible, and, in the meanwhile, I endeavoured to settle the terms of our rupee loan last year on such a basis that it would represent a rock-bottom price from which a steady appreciation might be expected as a result of the curtailment of future borrowings. I think we may at least congratulate ourselves on the fact that, in spite of all the unfavourable developments which have since occurred, last year's rupee loan only stands about one point below the issue price. If it had not been for two unfavourable factors over which we had no control, I am certain that last year's loan would now be standing at a handsome premium.

105. What, then, are these factors ? There has been, first, the wave of dear money which swept over the world culminating in a 6½ per cent. bank rate in England, which made it necessary to tighten money rates in India in order to protect our currency position. And, secondly, there has come upon us a new difficulty in the fall of our sterling securities due to the fears felt in London as to the future political stability of India. I have already said that I believe these fears to be entirely unjustified, but their results are unfortunately realities which we have to face. Any fall in our sterling securities creates serious difficulties which must re-act on the local situation. Either of these two last factors would have upset the rupee security market quite apart from our own borrowing operations.

106. Hon'ble Members will ask: "What of the future?" And I must answer this question in relation to each of the three factors which I have mentioned. As to the first, our own demands on the market, I have already given a clear answer. We only expect to ask the public to give us about 7.4 crores of new money next year. If we had only to consider our domestic monetary conditions, I would say with confidence that our troubles were over and that we could anticipate a steadily rising market in our Government securities.

107. As to the second factor, the rates for money prevailing in the world, we can again look with confidence to the future. I need only say that, in my view, everything points to a period of cheaper money for some time to come.

108. As to the third factor, I am afraid I can speak with much less certainty. What we have to expect from the operation of this factor depends mainly upon the action of the leaders of public opinion in this country, as represented by Hon'ble Members of this Assembly and those outside. If there is clear evidence that such leaders are facing their responsibilities and are determined to oppose all revolutionary movements and to co-operate in a course of peaceful and orderly evolution, disclaiming those threats of unconstitutional action and repudiation of debt which we have so recently heard, then I am quite certain that the outside world will regain confidence in India and that we shall advance once more to our former high level of credit. But, if a contrary course is taken, then, it will be impossible to avoid unfavourable reactions on India's economic development. There must be a lack of that confidence which is so necessary to the initiation of new enterprises, and it is almost certain that a flow of capital from India will continue. Speaking on behalf of the Government, we have done all in our power to create a strong and healthy financial position, and I think what I have already said has demonstrated the effectiveness of our action in this direction. If the insidious lack of confidence continues to sap our foundations, we shall, as a Government, do our best to protect them and shall not hesitate to take strong financial measures for that purpose. But this will mean that our energies and resources will have to be devoted to defence rather than to constructive new enterprise and that the hopeful prospect of an all-round recovery, which would bring prosperity in so many directions and for which, so far as lies in our power, we have created all the necessary conditions, will be unattainable. The future in this respect lies in the hands of leaders of non-official opinion in India. The responsibility rests with them and not with the Government.

109. I do not propose to lengthen my present remarks by going into further detail now regarding figures of India's debt. Among the papers which will be circulated will be found a statement prepared in the same form as was introduced last year, with explanatory notes.

General Review of the Economic Situation.

Wave of depression.

110. Before I conclude, I must make a few short observations on the general economic situation. I was taken to task, in the course of the budget debates last year, for devoting insufficient attention to the general position of the masses of the country ; but I must point out that my main task in a budget speech is to explain particular financial proposals and it is impossible for me to cover the whole work of Government. Moreover, it must be remembered that the main field for work in nation-building services comes within the sphere of the Provincial Governments and I cannot roam at large over this field without exceeding my own functions. Nevertheless, the effect on the general well-being of the country must be at the root of all our financial policy and I think that, if my proposals this year are carefully and impartially studied, it will be found that this has been throughout their main purpose and intention. I am afraid the time is now short and my remarks on this part of the subject must be very brief. I have dealt recently with various aspects of the situation in a speech to the Federation of Indian Chambers and I trust that Hon'ble Members will do me the honour of reading this speech. It is very obvious at present that India is suffering from a general wave of depression. It is also obvious that, apart from this special depression, there is great room for improvement in the standard of living of the masses of the country and of general economic production. It is necessary to make a clear distinction between these two conditions. The first is temporary and not special to India. It is mainly produced by causes over which the Government have no control. The second is one which demands the constant and urgent attention of all the forces of society, public and private alike. As to the first, I hope, in the course of the debate, to have an opportunity more fully to express my views. I only wish to emphasise at present that I think that the depth of the depression is exaggerated in comparison with the very special period through which the country passed

in the years 1924-25 and 1925-26. If we examine the trend of economic events in India since the end of the War, we find that the volume of imports and exports has, on the whole, shown a steady progression with two exceptional periods, first, as regards imports in 1920-21 and, secondly, as regards exports in 1924-25 and 1925-26. As regards prices, while the prices of imports have tended steadily to decline, those of exports, for various world causes, tended to rise during the period from 1921 to 1924. Since then, world prices for Indian imports and exports have steadily declined. The point of time at which the general rise in the prices of India's exports culminated coincided with an exceptional period for the volume of agricultural production, and this produced, in the two special years 1924-25 and 1925-26, to which I have referred, an exceptional peak of prosperity. Public opinion as to the course of Indian trade and general conditions, tends, I think, at present, to be framed too much with reference to this special period, and though I do not wish to minimise the effects of the present depression, I think that, if our view is cast back along a longer period of India's history, we shall find that the present conditions are not, in comparison, so black as they are sometimes painted and that the general economic course of the country has been one of steady advance. The cause of the continued fall in world prices for India's chief imports and exports since 1925-26 is somewhat obscure. It would appear to be world-wide, as, on the basis of 100 for 1926, the Index numbers of general prices in the United Kingdom, the United States and India are 92.2, 96.8 and 95.3 respectively for 1929. While a fall has thus taken place in all the three areas, that for India lies between those for the United Kingdom and the United States. This world-wide fall in prices has been put down by some to general over-production, both of raw materials and industrial products, throughout the world. It is known that large scale mass production has been developing throughout the world during the last few years and that tropical and sub-tropical areas have extended their output of raw materials. There are others who would give, as a further reason for the general world-wide fall in prices, the insufficient production of gold for the general requirements of the world as a whole.

The outlook.

111. Unfortunately, the fall did not end with 1929. Conditions in America, to which I have already referred above, have led to a large recession in business activity all over the world. The immediate outlook is uncertain. Manufacturers and dealers are using up their stock of raw materials and refusing to enter into fresh commitments until they see how far this recession is likely to go. The result is that the fall in the prices of primary products, which was a feature of the year 1929, has been accelerated. India has been particularly hard hit by this world development. Since the 1st January the price of cotton has fallen by about 15 per cent. and the price of wheat by about 12 per cent. while the prices of other staple products such as jute and rice show no signs of recovery from the low level which they reached during the year 1929. It would be rash to attempt to say when the tide will turn, but there are signs in America that the trade recession will not be so severe as was anticipated, and it looks as if prices are now so low that the world will soon begin to take more interest in the products of India and be prepared to enter into commitments for the future. There is reason to hope, therefore, that a recovery from the present economic depression will not be long delayed.

Lines of policy.

112. Whatever the reasons for the fall and whatever the future prospects, it is clear that the condition of the agricultural classes of India must be seriously affected, and it may be that, in order to maintain their position, they have to part with an undue proportion of their own production. Measures of immediate relief are difficult, but the main lines of the policy which should be pursued seem clear. In the first place, and above everything, it is necessary to stimulate and improve the agricultural production of the country and, as a supplement to this, to put the poorer agricultural classes into a position in which they can retain a greater proportion of their own produce for their own subsistence. In the second place, it is desirable to encourage industrial development provided that this can be done in conjunction with, and as a supplement to, the agricultural life of the country. In the third

place—and this is a minor matter but still one of very great importance—the whole country urgently needs the provision of better methods for the study of its own economic conditions than are at present available.

113. I venture to say that, if the significance of all the proposals to which I have referred in this speech, is examined, it will be found that steps are being taken in all these directions. I shall hope to enlarge further on this subject in the later stages of the debate, and not encroach further upon the time available this evening.

Conclusion.

Main features of the budget.

114. Before concluding, I should like to emphasize again what I regard as the main features of my budget proposals.

First, all additional expenditure on normal increments and new services, including the large agricultural grants and such important new services as civil aviation, is being balanced by economies—mainly on military expenditure.

Secondly, principles of financial soundness are being doubly reinforced. No financial weak spots are being left as regards debt redemption and the cash certificate liability while I have provided for a margin of safety in case events next year prove unfavourable. We can thus face the most stringent scrutiny of financial critics with confidence.

Thirdly, we are making a substantial start towards a constructive economic policy and opening the way for beneficial expenditure. If the year proceeds without abnormal disturbances to trade or civil security, we shall have money at our disposal to increase our resources for these purposes, and having prepared these foundations, the Central Government next year ought to be in a position either to initiate important schemes themselves or to provide additional revenue for the Provincial Governments to give them the power for a more generous effort to this end.

Fourthly, although substantial new revenue is to be raised, the measures which I have proposed are so designed as to reduce restrictions on economic action and to lighten, rather than increase, the burden on the poorest classes. This is directly the case as regards the reduction of the rice export duty and of the import duty on kerosene, while all except one of the other measures ought to have indirect beneficial effects. I have, moreover, indicated various directions in which, with the normal proceeds of our new resources, I hope to remove certain hampering impediments to the business activities of the country.

Fifthly, we have, in our proposals affecting cotton, made a determined effort to remedy a special malady from which the industrial life of the country is suffering, and, by restoring health to one important centre, to improve the general condition of the country.

Sixthly, we have made a determined effort, by a proper control of capital expenditure, to give a chance for recuperation of the country's credit, so that, with strength restored, a healthy growth, proportioned to our resources, may be once more resumed.

115. I would ask Honourable Members to give all these points impartial consideration and to read into my proposals their future promise no less than their present performance.

116. I may possibly be criticised for seeking to raise more revenue than appears to be immediately needed for actual outgoings, but I hope that what I have said will have convinced at least a majority of this Assembly, first, of the paramount importance of creating reserves to strengthen our resources and credit at this present critical juncture in India's history, and, secondly, for preparing the way for a more generous allocation, to the Provinces, of sources of revenue for nation-building services. It has often been said that the Reforms

introduced after 1919 have failed to achieve their full effect owing to lack of adequate funds in the hands of the Provincial Governments. I am desirous of doing all in my power to prepare for better success in the next step.

117. Of one thing I feel certain—that, whether my particular proposals are popular or not, and whether or not they are open to criticism in detail, the main purpose which I have in mind is the right purpose, and that the future will prove the truth of this contention. A Finance Member has to suffer the slings and arrows of criticism for his immediate actions, and, perhaps in very rare cases, to receive some meed of praise if Providence brings good times in his tenure of office. But his own efforts should really be judged by their more lasting results, and I can hope with confidence that, if my present proposals are accepted, my successor, from whatever quarter he may come, will, in the future, look back to me with gratitude for having proposed these drastic measures at this stage. For the present, it is my purpose, as, I hope, it will also be that of this Assembly, to make clear to all concerned that, whatever political clouds may be hanging over us, or whatever political changes may be in store, it will ever be the determination of the Government of India to keep Indian finance firmly secured on an unshakeable foundation.

GEORGE SCHUSTER.

The 28th February 1930.

Report for the year 1929.

Section V.

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STATISTICS.

As was stated in the preliminary portion of the report for 1926, the tables printed in the following pages show considerable variations from those published prior to 1926. The tables now given represent an attempt to give in an easily comprehensible form essential information of a statistical nature regarding the textile trade of India as a whole. In addition, information will also be found in certain tables concerning the textile trade of Bombay City and Island which is the largest individual centre of the cotton trade in India.

A number of interesting tables are also included concerning the textile trade of Japan, India's keenest competitor in the home and export markets.

Most of the tables are self-explanatory and no notes regarding their interpretation are necessary. The following notes are only intended to assist in arriving at correct conclusions regarding the progress of the Indian textile trade during the last few years.

Table 3.—Progress of Cotton Mill Industry in India. The falling off in the production of yarn and cloth in the years ending 31st of March 1926 and 1929 is chiefly accounted for by the strikes referred to in the footnote to the table.

Table 7.—Statement showing the cotton arrivals into Bombay during the season 1928-29 as compared with 9 previous seasons. A noteworthy feature of this table is the fall in importations of American cotton during the last two years.

Tables 16 *and* 17.—Statements showing the imports of cotton yarn into India and Bombay during the last 20 years. Notable features of the tables are the larger imports of artificial silk and mercerized yarn during the last few years.

Tables 18 *and* 19.—Statements showing the imports of cotton piecegoods into India and Bombay during the last 20 years. The figures for the calendar year 1929 indicate a fall in the total piecegoods imports into India when compared with 1928.

Table 20.—Summary of imports of cotton yarn into India in 1929 as compared with two previous years. This table shows the shares of the import trade in yarn held by the chief importing countries.

Table 21.—Detailed statement of imports of cotton yarn into India in 1929 as compared with two previous year. This table shows in detail the counts and types of yarn imported into India from the various countries.

Tables 22 *and* 23.—Summary and Details of imports of cotton yarn into Bombay in 1929 as compared with two previous years. These tables give information similar to that contained in Tables 20 and 21, but for the Port of Bombay.

Table 26.—Summary of imports of cotton piecegoods into India in 1929 as compared with two previous years. This table gives at a glance the quantities of the main classifications of piecegoods imported into India from the chief importing countries. Table 27 gives the information contained in Table 26 in very much greater detail.

Tables 28 *and* 29.—Details and Summary of imports of cotton piecegoods into Bombay in 1929 as compared with two previous years. These tables contain information similar to that contained in Tables 27 and 26 respectively but for the Port of Bombay.

Table 30.—Detailed statement of exports of Indian-made piecegoods from India. When perusing this table the footnote explaining the exact areas covered by the territories mentioned should be carefully studied. The preponderance of coloured goods in the total piecegoods export trade is very striking.

Table 31 contains information similar to that given in Table 30 but for the Port of Bombay.

Tables 32 *and* 33.—Statements showing the re-exports of piecegoods and yarn from India and Bombay respectively. The figures show that the bulk of the re-exports of cotton piecegoods pass through Bombay.

Tables 34 *and* 35.—Statements showing the quantities of cloth and yarn available for consumption in India. These tables are among the most interesting and instructive statistics ever published concerning the extent of the Indian market for yarn and piecegoods. The figures showing the balance of yarn available for consumption in India to some extent give an indication as to the importance of the handloom weaving industry of India.

Tables 36 *to* 39 (both inclusive) contain information extracted from the publications issued by the Japan Cotton Spinners' Association and indicate very clearly the phenomenal progress made by the Japanese Cotton Textile Industry during the last decade.

Table 40 is extracted from the statistics published by the British Board of Trade and indicates the relative importance of the three chief Presidency Ports of India in the yarn and piecegoods import trade. It should be noted that the figures for the Port of Bombay as given in this table are not strictly comparable with the Government of India statistics for that port on which all other tables relating to Bombay in this section are based.

Statistics relating to Spinning and Weaving of Cotton Mills in India are extracted from the "Monthly Statistics of Cotton Spinning and Weaving in Indian Mills" published by the Department of Commercial Intelligence and Statistics.

TABLE NO. I.

SPINDLES AND LOOMS SET UP IN INDIA, THE UNITED STATES OF AMERICA, GREAT BRITAIN, GERMANY, CHINA AND JAPAN.

The following figures have been obtained from various sources and may be taken as being approximately correct. In order, however, to make the record as complete as possible, the Committee of the Association will be obliged, if members and others who have any additional particulars available will kindly forward them to the Secretary for inclusion in any future statements that may be published :—

SPINDLES.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1877	1,244,206	....	....	....	....	....
1878	1,289,706	....	....	....	....	....
1879	1,452,794	....	....	....	....	....
1880	1,461,590	10,653,435	....	....	....	....
1881	1,513,096	....	....	....	....	....
1882	1,620,814	....	....	....	30,000	....
1883	1,790,388	....	....	....	....	....
1884	2,001,667	....	43,000,000	....	....	....
1885	2,145,646	....	43,000,000	....	....	....
1886	2,261,561	....	42,700,000	....	....	....
1887	2,421,290	....	42,740,000	....	....	....
1888	2,488,851	....	43,000,000	....	....	....
1889	2,762,518	....	43,500,000	....	....	....
1890	3,274,196	14,384,180	43,750,000	....	....	....
1891	3,351,694	14,640,000	44,750,000	....	....	....
1892	3,402,232	15,200,000	45,270,000	....	385,314	....
1893	3,575,917	15,700,000	45,270,000	....	381,781	....
1894	3,649,736	16,100,000	45,190,000	....	530,074	....
1895	3,809,929	16,650,000	45,400,000	6,571,332	580,945	....
1896	3,932,946	17,333,396	44,900,000	....	692,384	....
1897	4,065,618	18,228,991	44,500,000	....	768,328	....
1898	4,259,720	18,434,244	44,900,000	7,115,500	1,027,817	....
1899	4,728,333	19,329,092	45,600,000	....	1,170,337	....
1900	4,945,783	19,472,232	45,600,000	8,031,400	1,274,000	550,000
1901	5,006,936	20,196,835	46,100,000	8,434,601	1,234,976	....
1902	5,006,965	20,907,212	49,727,107	....	1,230,697	....
1903	5,043,297	21,212,827	49,700,000	....	1,381,306	....
1904	5,118,121	22,197,522	49,500,000	....	1,345,585	....
1905	5,163,486	22,861,043	50,964,874	8,832,016	1,426,594	....
1906	5,279,595	24,628,379	52,796,230	9,121,259	1,472,253	....
1907	5,333,275	25,681,509	52,585,362	9,730,209	1,540,452	750,000
1908	5,756,020	26,133,442	55,218,024	9,850,209	1,795,879	....
1909	6,053,231	27,914,085	57,026,422	10,162,872	1,954,892	....
1910	6,195,671	28,299,482	57,731,829	10,200,000	2,099,764	....
1911	6,357,460	29,064,492	58,002,435	10,480,090	2,170,796	831,000
1912	6,463,929	29,962,713	58,140,220	10,725,732	2,176,748	833,112
1913	6,596,862	30,579,000	58,481,000	10,920,426	2,414,499	947,406
1914	6,778,895	32,227,840	59,317,187	10,162,872	2,657,174	1,000,000
1915	6,848,744	32,400,792	59,905,000	10,163,000	2,807,514	....
1916	6,839,877	32,653,164	59,811,222	....	2,875,904	1,029,218
1917	6,738,697	33,535,000	60,973,000	....	3,060,478	1,126,568
1918	6,653,871	34,219,156	57,685,841	....	3,227,678	....
1919	6,689,680	34,648,928	59,182,683	....	3,488,262	1,416,556
1920	6,763,076	34,946,721	60,079,394	8,262,872	3,813,680	1,585,300
1921	6,870,804	35,632,193	60,053,246	8,693,221	4,161,126	1,650,000
1922	7,331,219	36,584,487	58,712,303	9,400,000	4,517,612	1,888,348
1923	7,927,938	37,397,000	59,819,000	9,605,000	4,197,966	3,581,214
1924	8,313,273	37,924,000	59,511,000	10,060,000	4,870,232	3,569,440
1925	8,510,683	37,833,000	59,903,000	10,060,000	5,292,040	3,414,062
1926	8,714,168	37,650,000	60,285,000	10,300,000	5,586,027	3,461,152
1927	8,702,760	37,483,000	60,466,000	10,900,000	5,679,852	3,588,483
1928	8,704,172	36,824,000	60,042,000	11,020,000	6,116,266	3,688,483
1929	8,807,064	36,216,000	59,134,000	11,155,000	6,467,000	3,638,098

Note.—The figures for India are taken from the Association's Mill Statement.
The figures for Japan are taken from the half-yearly publication of the Japan Cotton Spinners' Association.
The rest of the figures are taken from the Comtelburo Year Book.

TABLE NO. 2.
LOOMS.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1877	10,385	....	....	....	....	....
1878	10,533	....	....	....	....	....
1879	13,018	....	....	....	....	....
1880	13,502	....	....	....	....	....
1881	13,707	....	....	....	....	....
1882	14,172	....	....	....	....	....
1883	15,373	....	....	....	....	....
1884	16,262	....	....	....	....	....
1885	16,537	....	561,000	....	....	....
1886	17,455	....	....	....	....	....
1887	18,536	....	....	....	....	....
1888	19,496	....	....	....	....	....
1889	21,561	....	....	....	....	....
1890	23,412	....	....	....	....	....
1891	24,531	....	....	....	....	....
1892	25,444	....	660,000	....	....	....
1893	28,164	....	....	....	....	....
1894	31,154	....	....	....	....	....
1895	35,338	362,067	606,585	245,000	5,000	....
1896	37,270	354,358	....	....	....	....
1897	37,584	379,341	....	....	2,852	....
1898	38,013	384,745	....	240,000	2,798	....
1899	39,069	392,690	....	....	2,757	....
1900	40,124	439,465	648,820	211,818	5,045	....
1901	41,180	411,106	....	211,818	....	....
1902	42,584	477,072	....	....	....	....
1903	44,092	488,760	684,000	....	5,043	....
1904	45,337	503,027	....	....	5,085	....
1905	50,139	515,006	704,357	230,200	8,140	....
1906	52,668	525,630	704,357	230,200	9,601	....
1907	58,436	536,815	725,221	....	9,462	....
1908	67,920	546,160	736,325	....	11,146	....
1909	76,898	555,398	739,382	....	13,813	....
1910	82,725	625,719	741,197	230,200	17,702	....
1911	85,352	633,909	741,260	....	20,431	....
1912	88,951	671,873	758,712	....	21,898	3,738
1913	94,136	709,255	786,205	....	24,224	4,755
1914	104,179	696,387	805,452	230,200	25,443	....
1915	108,009	689,840	808,145	....	30,068	....
1916	110,268	719,358	808,796	....	31,295	4,755
1917	114,621	725,366	807,543	....	36,181	5,853
1918	116,484	712,426	787,679	....	40,391	....
1919	118,221	700,620	790,936	....	44,401	7,193
1920	119,012	708,079	798,083	190,200	50,583	7,660
1921	123,783	719,120	790,399	190,200	54,994	....
1922	134,620	707,469	799,000	190,200	60,893	10,814
1923	144,794	744,686	795,244	240,700	64,460	22,477
1924	151,485	760,625	791,674	240,700	68,579	21,644
1925	154,202	762,808	788,197	240,700	73,381	25,934
1926	159,464	760,133	786,309	240,700	74,193	22,924
1927	161,952	745,520	767,524	250,000	77,043	24,047
1928	166,532	747,379	754,940	250,000	78,352	25,980
1929	174,992	736,379	739,887	250,000	81,209	29,788

(Please see foot-note to previous table.)

TABLE No. 3.
PROGRESS OF COTTON MILL INDUSTRY IN INDIA.

	BOMBAY CITY AND ISLAND.						ALL-INDIA.					
	Average Working.		Cotton Consumed.	Yarn Spun.	Cloth Woven.	Average Number of hands employed.	Average Working.		Cotton Consumed.	Yarn Spun.	Cloth Woven.	Average Number of hands employed.
	Spindles.	Looms.					Spindles.	Looms.				
	1	2	3	4	5	6	1	2	3	4	5	6
	Year	ending 30th	June.	Year ending	31st March.	Year ending 30th June.	Year	ending 30th	June.	Year ending	31st March.	Year ending 30th June.
			Bales of 392 lbs.	Bales of 400 lbs.	(in yds.)				Bales of 392 lbs.	Bales of 400 lbs.	(in yds.)	
1901 ..	Not available	Not available	695,758	Not available	....	82,162	Not available	Not available	1,351,740	882,437	341,176,942	172,883
2 ..	Do.	Do.	987,378	Do.	233,241,143	86,122	Do.	Do.	1,765,038	1,432,345	409,744,993	181,031
3 ..	2,369,273	20,815	986,228	Do.	213,380,279	86,913	4,715,149	39,191	1,739,340	1,440,58(	406,316,717	181,399
4 ..	2,339,372	22,745	972,734	Do.	218,577,652	89,915	4,701,318	1,4677	1,744,766	1,444,054	460,554,273	184,779
5 ..	2,398,467	25,442	1,072,452	833,858	304,568,146	92,924	4,815,050	45,507	1,879,244	1,445,953	549,529,065	195,275
6 ..	2,527,082	27,738	1,141,264	873,449	307,078,709	100,798	5,017,537	49,137	2,023,516	1,702,296	564,990,190	208,616
7 ..	2,494,488	29,311	1,115,750	926,649	408,569,624	98,101	5,038,569	52,283	1,980,170	1,634,251	708,139,874	205,696
8 ..	2,528,977	33,589	1,079,194	882,879	471,817,448	101,536	5,291,336	61,167	1,991,500	1,595,738	808,426,561	221,195
9 ..	2,584,886	34,657	1,098,704	894,115	455,639,081	105,751	5,526,233	66,097	2,109,000	1,642,075	824,489,164	236,924
10 ..	2,439,869	36,148	984,058	825,197	532,224,755	104,550	5,290,473	69,599	1,935,010	1,568,410	963,869,482	233,624
11 ..	2,493,163	38,380	953,450	801,068	563,224,913	104,500	5,392,691	73,549	1,905,866	1,524,318	1,042,741,653	230,649
12 ..	2,556,706	39,639	1,077,616	819,102	622,451,272	109,691	5,493,477	77,074	2,050,102	1,562,575	1,136,151,590	243,637
13 ..	25,67,810	39,975	10,72,210	9,09,202	64,21,01,710	110,033	5,736,701	82,577	2,096,016	1,721,182	1,220,442,545	253,786
	Year	ending 31st	August.			Year ending 31st August.	Year	ending 31st	August.			Year ending 31st August.
14 ..	2,597,913	41,643	1,078,038	887,561	592,366,008	109,860	5,848,283	85,158	2,143,126	1,706,942	1,164,291,588	260,276
15 ..	2,455,468	41,667	1,026,050	805,383	562,322,867	111,924	5,704,320	86,868	2,102,632	1,629,961	1,135,707,952	265,346
16 ..	2,551,736	47,250	1,096,174	941,857	771,266,499	118,303	5,900,896	95,965	2,197,718	1,806,061	1,441,514,550	274,301
17 ..	2,736,014	52,421	1,134,814	889,748	830,185,157	125,713	6,067,770	100,824	2,198,164	1,702,768	1,578,132,789	276,771
18 ..	2,671,450	52,887	1,068,492	893,221	933,137,872	124,199	5,987,685	101,141	2,085,678	1,651,439	1,614,126,458	282,227
19 ..	2,652,115	52,320	999,756	765,475	757,903,744	126,368	6,046,323	102,977	2,044,230	1,537,601	1,450,726,160	293,277
20 ..	2,814,718	54,664	957,150	794,297	863,292,197	140,208	6,238,771	105,169	1,952,318	1,589,400	1,639,779,227	311,078
21 ..	2,896,926	57,159	1,060,598	856,141	836,506,933	147,740	6,407,037	111,708	2,120,230	1,650,006	1,580,849,746	332,179
22 ..	2,952,183	58,848	1,074,198	871,736	921,926,856	149,224	6,549,112	117,318	2,203,540	1,733,929	1,731,573,296	343,723
23 ..	3,013,593	60,808	1,059,630	870,248	870,284,518	148,771	6,760,218	120,806	2,151,698	1,764,733	1,725,284,187	347,380
24 ..	2,929,786	62,087	821,466	673,966	855,883,055	148,414	6,962,553	128,320	1,917,748	1,521,569	1,701,574,355	356,887
25 ..	3,181,654	66,329	994,732	818,857	986,028,304	153,009	7,454,161	135,516	2,226,310	1,798,475	1,970,446,852	367,877
26 ..	2,860,076	63,403	777,970	654,906	871,840,734	149,069	7,264,234	136,033	2,113,384	1,716,068	1,954,462,650	373,508
27 ..	2,951,513	69,684	994,500	862,147	1,135,020,515	154,398	7,521,636	146,200	2,417,412	2,017,790	2,258,716,065	384,623
28 ..	1,826,026	45,464	568,848	796,867	1,131,520,832	129,275	6,505,175	126,235	2,009,782	2,022,351	2,356,564,805	360,921
29 ..	2,108,747	47,668	630,978	384,382	537,402,790	106,710	6,957,389	133,882	2,161,166	1,520,708	1,893,268,655	346,925

NOTE:—Columns 1, 2 and 3.—Figures taken from the Association's Mill Statement.
Columns 4 and 5.—Are taken from "Monthly Statistics of Spinning and Weaving" published by the Government of India.
Column 6.—Same as columns 1, 2 and 3.
Production was at a standstill in all the mills in the Bombay City and Island for about 2 months in 1924 (end of January to March) and for a further period of 2½ months in 1925-26 (Sep. 15th to 1st Dec.) and again for about 6 months in 1928 (April 15th to first week of October) and for about 4½ months in 1929 (26th April to the middle of September)

TABLE NO. 4.

THE WORLD'S COTTON CROPS, 1911-12 to 1928-29 (TODD'S).

(Bales approximately 500 lbs.)

(000's omitted.)

Years.	America (Linters included.)	India*.	Egypt.	Russia.	China.	Others.	Total.	Percentage on 1914-15
1911-12 ..	16,251	3,288	1,485	873	2,552	1,058	25,507	91
1912-13 ..	14,313	4,610	1,507	892	2,298	1,160	24,780	88
1913-14 ..	14,795	5,066	1,537	980	2,303	1,287	25,968	92
1914-15 ..	16,992	5,209	1,298	1,164	2,363	1,154	28,180	100
1915-16 ..	12,123	3,738	961	1,407	2,057	984	21,270	76
1916-17 ..	12,781	4,489	1,022	1,110	1,714	1,027	22,143	79
1917-18 ..	12,428	4,000	1,262	603	1,863	1,086	21,242	76
1918-19 ..	12,970	3,972	964	420	2,203	1,298	21,827	78
1919-20 ..	12,029	5,796	1,114	274	1,914	1,485	22,612	81
1920-21 ..	13,880	3,600	1,206	121	1,667	1,406	21,880	78
1921-22 ..	8,351	4,485	972	57	1,263	1,311	16,439	59
1922-23 ..	10,370	5,073	1,243	50	1,884	1,500	20,120	71
1923-24 ..	10,808	5,161	1,306	214	1,744	1,746	20,979	74
1924-25 ..	14,525	6,088	1,455	465	1,882	2,064	26,479	95
1925-26 ..	17,219	6,215	1,593	714	1,796	2,139	29,676	106
1926-27 ..	19,135	5,025	1,727	790	1,473	2,129	30,278	108
1927-28 ..	13,972	5,871	1,219	920	1,856	2,056	25,966	92
1928-29 ‡ ..	15,678	5,638	1,600	1,124	1,550	2,300	27,866	99

*400-lb. bales. ‡Estimates.

NOTE:—Figures taken from the tables published in the "Bombay Cotton Annual" issued by the East India Cotton Association.

TABLE NO. 5.

PRODUCTION AND CONSUMPTION OF RAW COTTON IN INDIA.

(*Indian Trade Journal* dated 20th *February* 1930.)

The following statement compares the estimates of the total outturn of cotton in India for the last two years with the sum of exports and internal consumption. The figures of mill consumption are those supplied by the Indian Central Cotton Committee and refer in the case of mills in British provinces to Indian cotton alone. The estimate of mill consumption in Indian States refers to all cotton, but it has been ascertained from the Indian Central Cotton Committee that the amount of foreign cotton consumed in Indian States is negligible. Import figures have not therefore been taken into consideration for the purposes of the comparison set forth below. A conventional estimate has as usual been made for extra-factory or local consumption. It should be borne in mind that estimates of the " Carry-over " from one year to another have not been taken into account owing to complete information not being available regarding stocks.*

	Year ending 31st August	
	1929.	1928.
	Thousand bales (400 lbs.)	Thousand bales (400 lbs.)
Exports to United Kingdom	233	215
„ to Continent (Europe excluding United Kingdom)	1,429	1,277
„ to Far East	2,189	1,614
„ to Other Countries	82	34
Total	3,933	3,140
Home Consumption—		
Mills†	1,991	(*a*) 1,771
Extra—factory or local‡	750	750
Total	2,741	(*a*) 2,521
Approximate crop	6,674	5,661
Estimated in forecast	5,673	5,963
Excess (+) or deficit (—) neglecting carry-over	+1,001	—302

* Stocks of cotton in Bombay were 1,011,000 bales on 31st August 1928 and 851,000 bales on 31st August 1929.

† The figure of mill consumption is that compiled by the Indian Central Cotton Committee, Bombay mainly on the basis of returns made under the Indian Cotton Cess Act.

‡ Conventional estimate.

(*a*) Revised.

TABLE NO. 6.

STATEMENT SHOWING THE STOCKS OF COTTON HELD BY INDIAN MILLS ON 1ST AUGUST 1929 AND ON 1ST FEBRUARY 1930.

(In bales regardless of weight).

	Bombay City and Island.		All-India.	
	1-8-29.	1-2-30.	1-8-29.	1-2-30.
COTTON MILL STOCKS. (In actual bales regardless of weight).				
(*a*) American (Linters and waste not included)	23,398	8,719	26,943	10,295
(*b*) East India	199,037	125,311	866,388	612,512
(*c*) Egyptian	1,740	880	3,622	2,751
(*d*) Sundries	17,409	11,507	39,221	23,677
Total	241,584	146,417	936,174	649,235

Figures from the Cotton Census taken at the request of the International Federation of Master Cotton Spinners' and Manufacturers' Associations.

(Figures are approximations.)

TABLE No. 7.

The following Table gives details of cotton arrivals into Bombay during the 1928-29 *season compared with the total of the nine previous years.*

(Actual weight converted into bales of 3½ cwts. each.) (Season ending 31st August in each case.)

NOTE:—The following figures are extracted from the daily returns issued by the Bombay Chamber of Commerce.

	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.
Khandeish	363,057	252,352	355,071	361,633	340,771	297,806	292,847	315,441	307,249	365,837
Central India	219,617	262,329	226,427	313,158	302,050	351,654	386,999	318,827	299,680	392,022
Barsi Naggar and Hyderabad Gaorani	333,811	133,521	373,985	346,392	310,279	308,365	299,702	274,592	437,759	348,875
Berar	632,578	415,881	763,045	666,233	647,314	574,520	479,843	578,454	730,789	792,419
Central Provinces	268,287	270,833	267,147	272,566	268,766	259,870	247,023	233,578	310,327	393,745
Dholleras	271,785	198,353	317,414	440,075	184,907	316,809	285,748	215,377	384,608	249,115
N. W. Provinces	182,894	166,729	170,053	84,929	122,536	133,887	131,256	59,570	65,213	62,338
Rajputana	53,379	95,012	153,576	135,270	90,203	84,216	117,015	66,045	56,155	51,886
Sind-Punjab	388,316	281,170	220,121	276,592	310,881	365,478	296,512	119,098	137,416	135,491
Broach	275,393	240,822	222,630	414,378	307,772	486,985	313,681	241,163	269,272	196,453
Compta Dharwar	186,918	252,996	147,400	132,693	187,493	222,650	168,007	142,453	145,150	137,799
Western Northerns	160,318	112,046	63,574	85,340	93,019	126,862	117,182	75,183	53,777	67,321
Coconada	10,925	17,493	8,365	4,182	2,888	2,403	3,302	495	7	6
Tinnevelly and Cambodia	57,957	63,857	64,238	47,384	30,322	41,369	68,875	50,161	37,082	40,357
Persians	2,841	292	3,226	5,737	9,764	6,904	5,627	5,719	5,770	1,774
Americans	....	81,105	23,058	1,632	2	9,649	28,130	379,120	102,910	*11,719
Egyptians	....	2,699	2,050	1,421	3,718	648	638	3,462	2,199	1,636
East Africans	....	....	....	51,069	77,932	74,289	88,569	85,988	78,119	107,747
Comilla, Burmah and Other Sorts	18,948	31,226	81,099	603	877	3,513	3,700	916	275	47
TOTAL ..	3,427,024	2,878,716	3,462,479	3,641,287	3,291,494	3,667,877	3,334,656	3,165,642	3,423,757	3,356,587

* Or 8,939 original bales of American cotton.

TABLE No. 8.

STATEMENT SHOWING THE WEEKLY PRICES OF COTTON IN BOMBAY (IN RUPEES PER CANDY OF 784 lbs.)

The figures are extracted from the Weekly Statistics of the East India Cotton Association, Ltd.

Week ending.	Bengal F. G.		Broach.		Oomra Fine.	
	Price.	Delivery.	Price.	Delivery.	Price.	Delivery.
3rd January 1929.	273	Spot.	356	Apl./May.	319	Spot.
10th ,, ...	276	,,	354	,,	319	,,
17th ,, ...	279	,,	363	,,	325	,,
24th ,, ...	273	,,	358	,,	318	,,
31st ,, ...	266	,,	351	,,	311	,,
7th February	Market		closed.			
14th ,, ...	261	,,	360	,,	316	,,
21st ,, ...	265	,,	357	,,	315	,,
28th ,, ...	266	,,	364	,,	319	,,
7th March	267	,,	368	,,	322	,,
14th ,, ...	273	,,	372	,,	329	,,
21st ,, ...	Market		closed.			
28th ,, ...	270	,,	362	,,	321	,,
4th April	260	,,	352	,,	313	,,
11th ,, ...	261	,,	353	,,	317	,,
18th ,, ...	257	,,	350	,,	315	,,
25th ,, ...	245	,,	343	,,	306	,,
2nd May	227	,,	323	,,	281	,,
9th ,, ...	Market		closed.			
16th ,, ...	237	,,	326	,,	288	,,
23rd ,, ...	232	,,	328	,,	287	,,
30th ,, ...	228	,,	328	July/Aug	285	,,
6th June	230	July.	330	,,	288	July.
13th ,, ...	233	,,	337	,,	293	,,
20th ,, ...	229	,,	334	,,	289	,,
27th ,, ...	222	,,	331	,,	283	,,
4th July	211	Spot.	319	,,	270	Spot.
11th ,, ...	219	,,	322	,,	278	,,
18th ,, ...	224	,,	328	,,	285	,,
25th ,, ...	226	,,	327	,,	285	,,
1st August	236	,,	340	,,	295	,,
8th ,, ...	263	Dec./Jan.	338	,,	313	Dec./Jan.
15th ,, ...	256	,,	328	,,	302	,,
22nd ,, ...	255	,	332	,,	302	,,
29th ,, ...	259	,,	343	Apl./May.	307	,,
5th September	264	,,	348	1930.	312	,,
12th ,, ...	254	,,	339	,,	304	,,
19th ,, ...	247	,,	339	,,	303	,,
26th ,, ...	Market		closed.			
3rd October	250	,,	344	,,	306	,,
10th ,, ...	238	,,	340	,,	299	,,
17th ,, ...	233		335	,,	292	,,
24th ,, ...	232		334	,,	292	,,
31st ,, ...	Market		closed.			
7th November	215	Spot.	320	,,	273	,,
14th ,, ...	210	,,	314	,,	268	,,
21st ,, ...	222	,,	324	,,	280	Spot.
28th ,, ...	215	,,	317	,,	273	,,
5th December	219	,,	321	,,	273	,,
12th ,, ...	215	,,	316	,,	266	,,
19th ,, ...	213	,,	316	,,	264	,,
26th ,, ...	Market.		closed.			

TABLE No. 9.

STOCKS OF YARN AND CLOTH HELD BY BOMBAY MILLS.

The following table shows the stocks of Yarn and Cloth held by Bombay Mills compiled from returns received by the Association :—

Date of Returns.	YARN STOCKS IN BALES. Approximation of stocks for all Bombay Mills.			CLOTH STOCKS IN BALES. Approximation of stocks for all Bombay Mills.		
	Sold but delivery not taken.	Unsold.	Total unclear-ed.	Sold but delivery not taken.	Unsold.	Total unclear-ed.
1926.						
January 31st	11,000	17,000	28,000	25,000	58,000	83,000
February 28th	13,000	25,000	38,000	27,000	52,000	79,000
March 31st	13,000	32,000	45,000	26,000	61,000	87,000
April 30th	11,000	39,000	50,000	31,000	68,000	99,000
May 31st	13,000	33,000	46,000	29,000	80,000	109,000
June 30th	18,000	30,000	48,000	36,000	91,000	127,000
July 31st	20,000	22,000	42,000	46,000	98,000	144,000
August 31st	17,000	26,000	43,000	58,000	101,000	159,000
September 30th	14,000	26,000	40,000	50,000	95,000	145,000
October 31st	13,000	31,000	44,000	44,000	88,000	132,000
November 30th	13,000	27,000	40,000	38,000	80,000	118,000
December 31st	9,000	25,000	34,000	32,000	89,000	121,000
1927.						
January 31st	15,000	20,000	35,000	41,000	77,000	118,000
February 28th	17,000	13,000	30,000	42,000	67,000	109,000
March 31st	17,000	15,000	32,000	39,000	72,000	111,000
April 30th	17,000	21,000	38,000	39,000	80,000	119,000
May 31st	15,000	23,000	38,000	46,000	83,000	129,000
June 30th	15,000	23,000	38,000	62,000	88,000	150,000
July 31st	18,000	20,000	38,000	77,000	81,000	158,000
August 31st	17,000	15,000	32,000	80,000	73,000	153,000
September 30th	17,000	13,000	30,000	65,000	73,000	138,000
October 31st	16,000	20,000	36,000	55,000	83,000	138,000
November 30th	17,000	20,000	37,000	49,000	94,000	143,000
December 31st	16,000	23,000	39,000	47,000	105,000	152,000
1928.						
January 31st	13,000	20,000	33,000	53,000	91,000	144,000
February 29th	10,000	21,000	31,000	47,000	107,000	154,000
March 31st	11,000	19,000	30,000	47,000	117,000	164,000
April 30th	10,000	13,000	23,000	43,000	116,000	159,000
May 31st	5,000	10,000	15,000	33,000	101,000	134,000
June 30th	3,000	7,000	10,000	41,000	68,000	109,000
July 31st	2,000	6,000	8,000	32,000	54,000	86,000
August 31st	1,000	6,000	7,000	27,000	47,000	74,000
September 30th	1,000	4,000	5,000	18,000	39,000	57,000
October 31st	2,000	3,000	5,000	16,000	37,000	53,000
November 30th	3,000	2,000	5,000	17,000	32,000	49,000
December 31st	4,000	2,000	6,000	19,000	31,000	50,000
1929.						
January 31st	6,000	3,000	9,000	28,000	38,000	66,000
February 28th	9,000	3,000	12,000	33,000	45,000	78,000
March 31st	9,000	4,000	13,000	35,000	53,000	88,000
April 30th	10,000	4,000	14,000	38,000	56,000	94,000
May 31st	6,000	4,000	10,000	33,000	49,000	82,000
June 30th	5,000	4,000	9,000	28,000	49,000	77,000
July 31st	5,000	4,000	9,000	34,000	45,000	79,000
August 31st	7,000	4,000	11,000	41,000	44,000	85,000
September 30th	8,000	5,000	13,000	41,000	43,000	84,000
October 31st	10,000	6,000	16,000	48,000	44,000	92,000
November 30th	11,000	5,000	16,000	48,000	45,000	93,000
December 31st	15,000	8,000	23,000	58,000	61,000	119,000

The rapid reduction in the cloth and yarn stocks at the end of 1925 and 1928 was due to the fact that all the mills in the City and Island were closed down.

TABLE NO. 10

AVERAGE WHOLESALE PRICES OF PIECEGOODS AND YARN PRODUCED BY BOMBAY MILLS.

Date.	PIECEGOODS.			YARN,	
	Longcloth.	T. Cloths.	Chadars.	Twist. No. 10's.	Twist. No. 20's.
	As.	As.	As.	As.	As.
Year ending December 31st, 1905 ..	9.39	9.56	9.30	5 29/32	7.0
Year ending December 31st, 1906 ..	9.46	9.45	9.38	5 29/32	7 5/16
Year ending December 31st, 1907 ..		Not Available.			
Year ending December 31st, 1908 ..	9 7/16	9 1/16	8 15/16	5 3/32	6 1/4
Year endingDecember 31st, 1909 ..		Not Available.			
Year ending December 31st, 1910 ..	9 15/16	9 3/16	9 3/16	6 27/32	7 13/16
Year ending December 31st, 1911 ..		Not Available.			
Year ending December 31st, 1912 ..	10 13/16	10⅝	9⅞	7 5/32	8⅛
Year ending December 31st, 1913 ..		Not Available.			
Year ending December 31st, 1914 ..	9½	9 3/16	9 5/16	5⅝	6 23/32
Year ending December 31st, 1915 ..	9 1/16	8 7/16	8 7/16	5	6 1/32
Year ending December 31st, 1916 ..	11¾	11⅛	10⅜	6 7/16	8 9/32
Year ending December 31st, 1917 ..	17½	16 3/16	14 15/16	9 7/16	12 29/32
Year ending December 31st, 1918 ..	29⅛	26⅜	25½	16 29/32	20 31/32
Year ending December 31st, 1919 ..	26⅝	24 9/16	24¼	16 19/32	21 3/16
Year ending December 31st, 1920 ..	29¾	27¾	27 9/16	16 11/16	24⅛
Year ending December 31st, 1921 ..	26 3/16	24⅜	24 5/16	12 9/32	17
Year ending December 31st, 1922 ..	25 11/32	22¾	23⅜	12¼	16 15/16
Year ending December 31st, 1923 ..	21⅜	19 15/16	19 13/16	12 1/16	15 19/32
Year ending December 31st, 1924 ..	22¾	21⅛	20 9/16	14½	17 11/32
Year ending December 31st, 1925 ..	19¼	18 9/16	18 1/8	12 3/32	13 31/32

TABLE NO. 10—*contd.*

AVERAGE WHOLESALE PRICES OF GREY UNBLEACHED PIECEGOODS IN 1929.

	Longcloth Standard Quality 37×37½×9 Per lb.	Shirtings 35×38×9 Per lb.	Dhoties (up to ½" Nakhi border,) 32×9×1¾. Per lb.	Drills 29½×40×13½ Per lb.	T-cloths 30×24×6 Per lb.	Domestics 24×48×10 Per lb.	Domestics 26×61×11 Per lb.	Salita 40×66×25 Per lb.	Chadars 50×6×2¼ Per lb.	Khadi 28×24×7⅞ Per lb.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Year ending 31st December 1926	1 0 5	0 15 5	1 0 5	0 14 0	0 14 10	0 15 2	0 14 9	0 15 2	0 15 6	0 11 4
Year ending 31st December 1927	0 15 1	0 14 6	0 15 4	0 12 7	0 13 0	0 14 7	0 13 10	0 13 10	0 14 4	0 11 1
Year ending 31st December 1928	0 15 4	0 14 9	0 15 9	0 12 11	0 14 4	0 14 9	0 14 6	0 14 5	0 14 3	0 11 6
Fortnight ending:—										
4th January, 1929	0 15 9	0 15 3	1 0 3	0 13 6	0 14 9	0 15 3	0 15 3	0 14 9	0 15 3	0 11 9
18th January, 1929	1 0 0	0 15 3	1 0 6	0 13 9	0 15 0	0 15 3	0 15 3	0 15 0	0 15 3	0 11 9
1st February, 1929	0 15 9	0 15 3	1 0 3	0 13 6	0 14 9	0 15 0	0 15 3	0 14 9	0 15 3	0 12 0
15th February, 1929	0 15 9	0 15 3	1 0 3	0 13 6	0 14 9	0 15 0	0 15 3	0 14 9	0 15 3	0 12 0
1st March, 1929	0 15 9	0 15 0	1 0 3	0 13 6	0 14 9	0 15 3	0 15 0	0 14 9	0 15 0	0 11 9
15th March, 1929	0 15 6	0 15 0	1 0 0	0 13 6	0 14 9	0 15 3	0 15 0	0 14 9	0 15 0	0 11 9
29th March, 1929	0 15 6	0 15 0	1 0 0	0 13 6	0 15 0	0 15 6	0 15 3	0 14 9	0 14 9	0 11 9
12th April, 1929	0 15 9	0 15 0	1 0 6	0 13 3	0 15 0	0 15 0	0 15 0	0 14 9	0 15 0	0 11 6
26th April, 1929	0 15 6	0 15 0	1 0 0	0 13 6	0 15 0	0 15 3	0 15 0	0 14 9	0 15 0	0 11 6
10th May, 1929	0 15 9	0 15 0	1 0 0	0 13 6	0 15 0	0 15 3	0 15 0	0 14 9	0 15 0	0 11 6
24th May, 1929	0 15 6	0 15 0	1 0 0	0 13 3	0 15 0	0 15 3	0 15 0	0 14 9	0 15 0	0 11 6
7th June, 1929	0 15 9	0 15 0	1 0 3	0 13 6	0 15 0	0 15 3	0 15 0	0 14 9	0 15 3	0 11 6
21st June, 1929	0 15 6	0 15 0	1 0 0	0 13 3	0 15 0	0 15 3	0 15 0	0 14 9	0 15 0	0 11 6
5th July, 1929	0 15 6	0 14 9	1 0 0	0 13 0	0 15 0	0 15 0	0 15 0	0 14 6	0 15 0	0 11 6
19th July, 1929	0 15 6	0 14 9	0 15 9	0 12 9	0 15 0	0 15 0	0 15 0	0 14 6	0 15 0	0 11 3
2nd August, 1929	0 15 6	0 14 9	0 15 9	0 13 0	0 15 0	0 15 0	0 15 0	0 14 6	0 15 0	0 11 6
16th August, 1929	0 15 6	0 15 0	0 15 9	0 13 0	0 15 0	0 15 0	0 15 0	0 14 6	0 15 0	0 11 6
30th August, 1929	0 15 6	0 14 9	0 15 9	0 13 0	0 15 0	0 15 0	0 15 0	0 14 6	0 15 0	0 11 3
13th September, 1929	0 15 3	0 14 9	0 15 6	0 12 9	0 15 0	0 15 0	0 15 0	0 14 3	0 15 0	0 11 3
27th September, 1929	0 15 3	0 14 9	0 15 6	0 12 9	0 15 0	0 15 3	0 15 0	0 14 3	0 15 0	0 11 3
11th October, 1929	0 15 3	0 14 6	0 15 6	0 12 9	0 14 9	0 15 0	0 14 9	0 14 3	0 15 0	0 11 3
25th October, 1929	0 15 3	0 14 6	0 15 6	0 12 6	0 14 9	0 15 0	0 14 9	0 14 0	0 15 0	0 11 3
8th November, 1929	0 14 9	0 14 3	0 15 3	0 12 3	0 14 6	0 14 9	0 14 3	0 14 0	0 14 6	0 11 0
22nd November, 1929	0 15 0	0 14 0	0 15 3	0 12 3	0 14 6	0 14 6	0 14 3	0 14 0	0 14 6	0 11 0
6th December, 1929	0 14 9	0 14 0	0 15 0	0 12 3	0 14 3	0 14 6	0 14 3	0 13 9	0 14 3	0 11 0
20th December 1929	0 14 6	0 13 9	0 14 9	0 12 6	0 14 3	0 14 6	0 14 0	0 13 9	0 14 3	0 10 9

NOTE.—Figures extracted from the current quotations issued by the Association.

TABLE No. 10—*contd.*

AVERAGE WHOLESALE PRICES FOR WHITE AND COLOURED PIECE-GOODS AND GREY YARN IN 1929.

	WHITE BLEACHED.			DYED GOODS.		FANCY GOODS.							YARN (Price per lb.)						
	Long-cloth 36×40 ×10½ Per Piece	Striped Shirting 25× 24×3½ (up to 15% Colour) Per piece	Twills 31½× 40×7½ Per piece	Khadi. 50×40 ×20. Per piece	Dyed Long-cloth (Black) 35× 38×9. Per piece	Dyed Long-cloth (napthol red) 45× 26×3½. Per piece	Susi, Grey Weft. 21× 24×2 11/16 (up to 20% colour Per piece	Susi, Check 22× 24×3½ (50% colour) Per piece	Susi, Check. 22× 24×3½ (100% colour) Per piece	Sholapur Coating 27× 24×8½ (100% colour) Per piece	Sholapur Coating 27× 24×6½ (100% colour) Per piece	Striped Drills. 24× 24×5 (up to 20% colour) Per piece	Kash-mere Cloth 24× 24×4 (Cotton Dyed.) Per piece	Towels. 30× 162/3×7 Per dozen.	4s Bump (nominal)	6½s. All Waste.	8½	10½	12½	16s.	20s.	24s.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Year ending 31st Dec. 1926	13 6 0	4 8 10	10 12 8	17 14 1	10 10 9	4 13 2	2 11 2	3 9 8	3 13 9	11 6 0	6 6 6	4 8 7	3 14 5	8 7 0	0 6 0	0 6 4	0 7 5	0 8 4	0 9 2	0 10 2	0 10 8	0 12 5
Do. 1927	13 1 6	4 4 9	9 14 7	Not quoted.	9 13 0	Not quoted.	2 9 3	3 2 9	3 6 0	10 6 10	5 12 4	4 5 7	3 11 1	7 10 0	0 6 0	0 6 11	0 8 0	0 8 8	0 9 9	0 10 3	0 10 10	0 11 4
Do. 1928	12 3 8	4 2 6	8 11 3	18 12 0	10 2 9	5 7 6	2 10 4	3 4 8	3 10 6	9 10 9	6 1 0	4 11 0	3 10 7	7 9 4	0 5 11	0 7 8	0 8 7	0 9 5	0 10 0	0 11 1	0 11 10	0 12 5
Fortnight ending :															Not	Not						
4th January 1929 ..	12 3 9	4 2 3	8 11 6	18 12 0	9 15 9	5 7 6	2 11 0	Not quoted.	Not quoted.	9 8 0	6 10 0	4 11 0	3 12 0	7 0 0	quoted.	quoted.	0 8 9	0 9 6	0 9 9	0 11 6	0 12 3	0 12 9
18th January ,, ..	12 3 9	Not quoted.	8 11 6	18 12 0	9 15 9	5 7 6	2 11 0	,,	,,	9 8 0	6 4 0	4 11 0	3 12 0	7 0 0	0 6 6	0 7 9	0 8 9	0 9 6	0 9 9	Not quoted.	0 12 0	0 12 9
1st February ,, ..	12 3 9	4 2 3	8 11 6	18 12 0	9 15 9	5 7 6	2 11 0	,,	,,	9 10 0	6 4 0	4 11 0	3 12 0	7 0 0	0 6 6	0 7 9	0 8 9	0 9 3	0 9 9	0 11 3	0 12 3	Not quoted.
15th February ,, ..	12 3 9	4 3 0	8 11 6	18 12 0	9 15 9	5 7 6	2 11 0	,,	,,	9 8 0	6 4 0	4 11 0	3 12 0	7 0 0	Not quoted.	Not quoted.	0 9 0	0 9 6	0 10 0	0 11 6	0 12 6	,,
1st March ,, ..	12 3 9	4 3 0	8 11 6	18 12 0	9 13 6	5 7 6	2 11 0	,,	,,	9 8 0	6 4 0	4 11 0	3 12 0	7 0 0	0 5 9	0 7 6	0 8 9	0 9 3	0 9 9	0 11 0	0 12 0	0 13 0
15th March ,, ..	12 3 9	4 2 9	8 11 6	18 14 0	9 14 6	5 7 6	2 11 0	,,	,,	9 8 0	6 4 0	4 11 0	3 12 0	7 0 0	0 5 9	0 7 6	0 8 9	0 9 6	0 9 9	0 10 9	0 12 0	0 13 0
29th March ,, ..	12 3 9	4 3 0	8 11 6	18 13 0	9 14 9	5 7 6	2 11 0	,,	,,	9 8 0	6 4 0	4 11 0	3 10 9	7 0 0	0 5 9	0 7 3	0 8 9	0 9 9	0 10 0	0 11 3	0 12 0	0 12 9
12th April ,, ..	12 3 9	4 3 0	8 11 6	18 13 0	9 12 6	5 7 6	2 11 0	3 11 3	,,	9 8 0	6 4 0	4 11 6	Not quoted.	7 0 0	0 5 6	0 7 3	0 8 9	0 9 6	0 9 9	0 11 0	0 12 0	0 12 9
26th April ,, ..	12 3 9	4 2 0	8 11 6	18 12 0	9 12 3	5 7 6	2 11 0	3 11 3	,,	9 8 0	6 2 0	4 11 6	,,	7 0 0	Not quoted.	0 7 6	0 8 9	0 9 6	0 9 9	0 11 3	0 12 0	0 13 0
10th May ,, ..	12 3 9	4 2 0	8 11 6	18 12 0	9 11 3	5 7 6	2 11 0	Not quoted.	,,	9 8 0	6 2 0	4 11 6	3 13 3	7 0 0	,,	0 7 9	0 8 6	0 9 3	0 9 6	0 11 0	0 11 9	0 12 6
24th May ,, ..	12 3 9	4 1 0	8 11 6	18 12 0	9 13 6	5 7 6	2 11 0	,,	,,	9 8 0	6 4 0	4 11 6	Not quoted.	7 0 0	0 6 0	0 7 9	0 8 6	0 9 3	0 9 9	0 10 9	0 11 9	0 12 6
7th June ,, ..	12 3 9	4 1 9	8 11 6	18 12 0	9 12 3	5 7 6	2 11 0	,,	,,	9 8 0	6 4 0	4 11 6	,,	7 0 0	Not quoted.	0 8 0	0 8 6	0 9 6	0 9 9	0 10 9	0 11 9	0 12 9
21st June ,, ..	12 3 9	4 1 9	8 11 6	18 12 0	9 12 3	5 7 6	2 11 0	,,	,,	9 8 0	6 4 0	4 11 6	,,	7 0 0	,,	0 8 0	0 8 6	0 9 6	0 10 0	0 10 9	0 12 0	0 13 0
5th July ,, ..	12 3 9	4 1 6	8 11 6	18 12 0	9 12 3	5 7 6	2 11 0	,,	3 10 6	9 8 0	6 4 0	4 11 6	3 11 0	7 0 0	,,	0 7 9	0 8 3	0 9 6	0 9 9	0 10 9	0 11 9	0 12 9
19th July ,, ..	12 3 9	4 3 3	8 11 6	18 12 0	9 10 0	5 7 6	2 11 0	,,	3 10 6	9 8 0	6 4 0	4 11 6	3 11 0	7 0 0	,,	0 7 3	0 8 3	0 9 0	0 9 6	0 10 3	0 11 6	0 13 6
2nd August ,, ..	12 3 9	4 3 3	8 11 6	18 10 0	9 9 9	5 7 6	2 11 0	,,	3 10 6	9 8 0	6 4 0	4 11 6	3 11 0	7 0 0	0 5 6	0 7 9	0 8 3	0 9 6	0 9 6	0 10 6	0 11 9	0 12 6
16th August ,, ..	12 3 9	4 3 3	8 11 6	18 10 0	9 12 3	5 7 6	2 11 0	3 10 0	3 10 6	9 8 0	6 4 0	4 11 6	3 11 0	7 0 0	0 5 6	0 7 6	0 8 6	0 9 3	0 9 3	0 10 3	0 11 9	0 12 6
30th August ,, ..	12 3 9	4 2 0	8 11 6	18 10 0	9 12 3	5 7 6	2 11 0	3 10 0	3 10 6	9 12 0	6 4 0	4 11 6	3 11 0	7 0 0	0 5 6	0 7 3	0 8 3	0 9 0	0 9 3	0 10 3	0 11 6	0 12 3
13th September ,, ..	12 3 9	4 2 0	8 11 6	18 10 0	9 12 3	5 7 6	2 11 0	Not quoted.	3 10 6	9 8 0	6 4 0	4 11 6	3 11 0	7 0 0	0 5 6	0 7 6	0 8 3	0 9 0	0 9 3	0 10 6	0 11 6	0 12 3
27th September ,, ..	12 3 9	4 1 0	8 11 6	18 10 0	9 12 3	5 7 6	2 11 0	,,	3 10 6	9 8 0	6 4 0	4 11 6	3 11 0	7 0 0	0 5 3	0 7 3	0 8 0	0 8 9	0 9 3	0 10 3	0 11 6	0 12 0
11th October ,, ..	12 3 9	4 1 0	8 11 6	18 12 0	9 12 3	5 7 6	2 11 0	,,	3 10 6	9 4 0	5 12 0	4 11 0	3 11 0	7 0 0	0 5 3	0 7 0	0 8 3	0 8 9	0 9 3	0 10 6	0 11 6	0 12 3
25th October ,, ..	12 3 9	4 1 0	8 11 6	18 12 0	9 11 3	5 7 6	2 11 0	,,	3 10 6	9 4 0	5 12 0	4 11 0	3 11 0	7 0 0	0 5 3	0 6 9	0 8 0	0 8 6	0 8 9	0 10 6	0 11 3	0 12 0
8th November ,, ..	11 14 9	4 4 0	Not quoted.	18 10 0	9 8 3	5 7 6	2 7 6	,,	3 6 3	9 4 0	5 12 0	4 11 0	3 11 0	7 0 0	0 4 9	0 6 9	0 7 9	0 8 6	0 8 9	0 10 6	0 11 0	0 12 0
22nd November ,, ..	11 8 9	4 4 0	,,	18 10 0	9 10 0	5 4 0	2 7 0	3 0 9	3 6 3	9 4 0	5 12 0	4 11 0	3 9 0	7 0 0	0 5 0	0 6 6	0 7 3	0 8 3	0 8 9	0 10 0	0 11 3	0 12 0
6th December ,, ..	11 14 3	4 4 9	,,	17 8 0	Not quoted.	5 4 0	2 6 6	3 7 3	3 9 9	9 4 0	5 12 0	Not. quoted.	3 8 0	6 12 0	0 4 9	0 6 6	0 7 3	0 8 0	0 8 9	0 10 0	0 11 0	0 12 0
20th December ,, ..	11 4 3	4 2 0	,,	Not quoted.	9 8 0	5 4 0	2 6 6	3 4 0	3 7 3	9 0 0	5 12 0	,,	3 8 0	6 12 0	0 4 6	0 6 6	0 7 3	0 8 0	0 8 6	0 10 3	0 11 0	0 11 9

TABLE NO. II.

EXCHANGE VARIATIONS IN 1929 FOR TELEGRAPHIC TRANSFERS AND THE PRICE OF SILVER.

1929.	Bombay/ London. Selling Price of Ready.	Bombay/ New York Per 100 dollars. SellingD.D.	Bombay/ Shanghai. Per 100 taels. SellingD.D.	Bombay/ Hongkong. Per 100 dollars. SellingD.D.	Bombay/ Yokohama. Per 100 yens. SellingT.T.	Price in Bombay for 100 tolas (of ready silver).
	s.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
January	1/6	274 1/8	174 1/2	137 1/2	125 1/4	59 3 0
February	1/5 31/32	275	172 3/8	135 5/8	124 1/2	58 12 0
March	1/5 31/32	274 5/8	172 7/8	135	122 5/8	59 2 0
April	1/5 15/16	275 1/4	170 1/4	135	123 1/2	58 5 0
May	1/5 7/8	276 1/4	166 1/8	133 3/4	123 7/8	57 2 0
June	1/5 13/16	277 5/8	160 3/4	133 1/8	122 1/4	55 13 0
July	1/5 25/32	277 3/4	162 7/8	135	125 3/4	56 0 0
August	1/5 25/32	277 3/4	161 3/8	134 3/8	130 1/3	55 8 0
September	1/5 13/16	277 1/2	157 5/8	133 3/4	131 1/2	54 3 0
October	1/5 13/16	277 1/4	153 1/2	132 3/8	132 5/8	52 11 0
November	1/5 27/32	275 5/8	151 7/8	126 1/4	134 1/4	52 0 0
December	1/5 7/8	274 5/8	147 5/8	117 1/2	134 3/8	50 2 0

(Averages of the highest and lowest quotations.)

NOTE:—These figures were supplied by Messrs. Premchand Roychand & Sons, Exchange Brokers, Bombay.

TABLE No. 12.

STATEMENT SHOWING THE QUANTITY OF YARN SPUN IN INDIA.

(In thousands of pounds.)

	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24. *	1924-25.	1925-26. *	Calendar Year. 1926.	Calendar Year 1927.	Calendar Year 1928. §	Calendar Year 1929. §
BRITISH INDIA—																				
1 to 10	111,185	112,108	132,432	125,722	125,503	139,726	107,143	93,391	84,663	81,044	81,180	94,251	97,603	80,123	87,505	89,339	110,470	104,601	54,412	94,387
11 to 20	316,913	315,435	346,054	339,958	322,113	362,372	347,767	325,045	292,365	321,738	334,403	345,887	348,815	299,062	343,396	316,531	353,712	353,501	250,954	322,659
21 to 30	128,992	140,452	149,355	156,837	146,454	160,425	161,469	173,794	180,216	174,240	188,824	193,330	197,325	168,219	205,347	191,063	221,702	240,298	181,581	233,098
31 to 40	17,674	19,940	19,144	18,971	18,199	18,021	23,260	23,600	18,583	16,535	14,868	16,707	15,836	19,143	18,774	18,498	24,849	29,808	33,066	43,185
Above 40	1,838	2,199	2,935	2,686	2,213	1,960	4,461	5,748	4,503	3,542	2,067	2,364	2,195	3,255	5,809	5,816	10,292	11,685	9,200	13,839
Wastes	395	704	661	679	475	651	346	223	231	256	314	472	162	324	330	1,319	2,590	5,925	5,227	6,375
TOTAL ..	576,996	590,838	650,582	644,853	614,957	683,155	644,447	626,801	580,561	597,355	621,655	653,011	661,936	570,125	661,162	623,371‡	723,903†	745,819	534,442	713,543
NATIVE STATES—																				
1 to 10	4,567	4,072	4,570	5,062	5,506	5,581	3,539	2,061	2,657	3,143	2,763	4,816	5,375	4,721	5,291	6,385	5,935	7,911	8,756	10,421
11 to 20	19,526	20,896	23,339	21,951	21,213	23,816	22,166	20,957	22,175	25,262	25,125	25,565	26,802	28,005	33,619	32,493	37,046	49,643	48,966	55,315
21 to 30	8,474	8,880	9,481	10,158	9,786	9,319	10,019	9,874	8,989	9,417	10,262	9,832	11,634	13 758	18,465	22,726	23,594	24,064	27,334	30,815
31 to 40	360	341	497	741	502	552	821	789	606	545	156	94	94	524	593	1,239	1,797	1,835	2,304	2,534
Above 40	3	....	2	12	19	3	116	94	53	18	....	26	....	6	14	18	142	212	254	373
Wastes	....	....	....	....	....	....	....	....	....	19	41	20	52	190	247	196	187	484	256	268
TOTAL ..	32,931	34,189	37,890	37,924	37,028	39,270	36,660	33,775	34,480	38,405	38,347	40,452	43,958	47,204	58,228	63,057	68,702	84,149	87,870	99,726
GRAND TOTAL, BRITISH INDIA AND NATIVE STATES—																				
1 to 10	115,752	116,179	137,002	130,784	131,010	145,307	110,682	100,452	87,320	84,188	83,943	99,067	102,978	84,843	92,796	95,724	116,415	112,512	63,168	104,809
11 to 20	336,439	336,331	369,393	361,909	343,326	386,188	369,933	346,002	314,541	347,000	359,527	371,452	375,617	327,067	377,015	349,024	390,759	403,144	299,920	377,974
21 to 30	137,466	149,332	158,836	166,995	156,240	169,744	171,488	183,667	189,204	183,657	199,086	203,162	208,959	181,977	223,812	213,789	245,295	264,362	208,915	263,913
31 to 40	18,035	20,281	19,642	19,712	18,701	18,573	24,082	24,389	19,189	17,080	15,024	16,900	15,930	19,667	19,368	19,737	26,645	31,643	35,370	45,719
Above 40	1,841	2,199	2,938	2,699	2,233	1,963	4,577	5,842	4,555	3,560	2,067	2,369	2,195	3,261	5,822	5,834	10,435	11,899	9,454	14,212
Wastes	395	704	661	679	475	651	346	223	231	275	355	492	214	514	578	1,515	2,777	6,409	5.483	6,643
GRAND TOTAL ..	609,927	625,026	688,473	682,777	651,985	722,425	681,107	660,576	615,040	635,760	660,003	693,463	705,894	617,329	719,390	686,428‡	792,606†	829,968	622,312	813,269

* During the years 1923-24 and 1925-26 all the mills in the City and Island of Bombay were closed for about 2 months and 2½ months respectively.

‡ Includes 805 lbs. for which details are not known.

† Do. 288 do. do

Note.—The periods covered by all the Statistics included in the report are, unless otherwise stated, official years ending 31st March.

§ During the year 1928 all the mills in the City and Island of Bombay were closed for about 6 months and for about 4½ months during 1929.

TABLE No. 13.

STATEMENT SHOWING THE QUANTITY OF YARN SPUN IN BOMBAY ISLAND.

(In thousands of pounds.)

Descriptions.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.*	1924-25.	1925-26.*	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.
Nos. 1 to 10..	81,141	81,453	95,429	89,352	88,219	97,875	73,500	71,167	55,970	56,406	58,242	71,274	74,226	56,123	61,164	56,982	75,498	66,595	28,436	54,055
Nos. 11 to 20..	171,214	170,766	188,102	186,217	162,658	197,320	198,700	186,336	151,433	173,435	183,839	175,505	171,828	125,910	156,150	116,959	152,442	142,755	58,298	105,766
Nos. 21 to 30..	63,046	70,059	74,851	74,751	66,553	77,108	77,591	90,916	90,604	81,274	94,134	94,753	95,406	79,538	98,955	79,114	102,169	110,397	48,697	81,295
Nos. 31 to 40..	4,314	4,552	4,421	3,831	4,017	3,832	4,824	6,991	6,669	5,161	5,178	6,000	5,587	6,605	7,961	5,885	8,858	11,290	8,024	12,891
Above 40	650	705	837	822	600	557	1,226	1,847	1,447	1,405	921	989	1,028	1,338	3,212	2,503	3,834	5,306	2,769	4,768
Wastes, etc. ..	62	106	41	52	106	51	58	32	67	38	143	173	24	73	101	520	1,085	1,204	628	967
TOTAL ..	320,427	327,641	363,681	355,025	322,153	376,743	355,899	357,289	306,190	317,719	342,457	348,694	348,099	269,587	327,543	261,963	343,887	337,948	146,853	259,741

* Please see foot-note to table 12 regarding strikes in Bombay Mills.

TABLE No. 14.

DETAILED STATEMENT OF THE QUANTITY AND DESCRIPTION OF WOVEN GOODS PRODUCED IN INDIAN MILLS.

GRAND TOTAL, INDIA (British India and Indian States).

(In thousands of yards.)

Description.		1910-11.	1911-12.	1912-13	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.
GREY AND BLEACHED PIECE-GOODS																					
Chadars	Yards ..	56,089	68,177	75,396	69,870	65,603	75,163	67,761	54,049	37,914	68,093	59,194	59,428	63,202	58,003	61,614	62,076	65,106	66,659	55,669	65,342
Dhutis	Yards ..	253,246	268,460	291,476	284,770	258,974	323,640	300,949	325,017	369,357	337,602	340,128	455,637	431,145	399,214	458,404	516,394	590 425	614,199	551,131	726,656
Drills and Jeans	Yards ..	25,604	27,567	28,931	27,813	30,789	46,329	56,503	78,611	54,284	80,845	74,305	60,452	56,306	54,974	77,191	74,150	80,076	90,872	73,668	98,330
Cambrics and Lawns	Yards ..	4,171	6,326	7,053	5,053	3,545	5,701	6,379	8,277	5,195	8,473	5,951	7,347	5,554	3,649	5,395	3,167	3,135	4,988	5,204	3,132
Printers	Yards ..	33,469	26,399	29,450	30,384	28,007	26,900	31,599	26,593	23,067	29,837	28,284	35,622	39,073	34,831	32,777	25,872	22,518	20,876	21,630	18,751
Shirtings and Longcloth	Yards ..	287,568	313,053	302,624	292,488	320,705	419,625	427,753	450,630	393,779	444,501	456,240	487,034	470,549	443,848	525,524	521,126	587,363	612,076	466,134	581,417
T-cloth, Domestics and Sheetings ..	Yards ..	139,438	142,107	148,095	128,969	134,288	151,401	192,132	137,396	110,511	122,402	97,388	84,117	81,002	68,075	77,742	74,073	83,806	98,233	72,057	90,270
Tent Cloth	Yards ..	5,968	6,062	5,782	5,814	8,962	11,844	17,181	24,550	36,870	5,671	7,508	7,255	6,588	6,573	9,894	9,005	7,907	5,960	6,791	7,458
Khadi, Dungree or Khaddar ..	Yards ..	....	....	....	....	....	....	..	..	..	..	..	..	..	..	87,153	87,406	96,625	118,738	88,226	123,329
Other Sorts	Yards ..	23,645	25,229	25,384	27,286	29,627	34,264	35,913	35,899	45,733	66,649	60,886	87,859	118,371	128,488	46,675	41,035	43,406	43,252	33,573	41,960
TOTAL ..	Yards ..	829,197	883,381	914,191	872,446	880,502	1,094,867	1,136,170	1,141,022	1,076,711	1,164,073	1,129,883	1,284,752	1,271,790	1,197,654	1,382,368	1,414,304	1,580,462	1,675,853	1,374,083	1,756,644
Coloured Piece-goods	Yards ..	213,545	252,771	306,251	291,846	255,206	346,647	441,962	473,105	374,015	475,706	450,967	446,822	453,494	503,920	588,078	540,157	645,153	695,996	486,149	600,741
Grey and Coloured Goods other than Piece-goods	Dozens.	486	417	415	638	512	653	660	706	721	659	707	629	1,213	514	611	956	1,074	956	781	1,155
Cotton Goods mixed with Silk or Wool	Pounds .	....	....	....	....	....	....	43	253	307	204	227	178	165	207	272	708	1,876	4,278	3,448	3,382
Grand Total	Pounds	....	....	....	....	....	....	43	253	307	204	227	178	165	207	272	708	1,876	4,278	3,448	3,382
	Yards	1,042,742	1,136,152	1,220,443	1,164,292	1,135,708	1,441,515	1,578,133	1,614,126	1,450,726	1,639,779	1,580,850	1,731,573	1,725,284	1,701,574	1,970,447	1,954,461	2,225,515	2,371,849	1,860,232	2,357,385
	Dozens	486	417	415	638	512	653	660	706	721	659	707	629	1,213	514	611	956	1,074	956	781	1,155

Until the year 1924-25, Khadi, Dungree or Khaddar production was included in 'other sorts.' Similarly, mixed cotton goods were not shown separately until 1916-17.

Previous to 1st April 1926, the *actual* production figures of cloth were not recorded, the figures given in the tables relate to the quantities on which excise duty had become payable. (See Cotton Duties Act of 1896 for detailed interpretation of the term 'manufactured.') (Please see footnote to table 12 regarding strikes in Bombay Mills.)

TABLE No. 15.

DETAILED STATEMENT OF THE QUANTITY AND DESCRIPTION OF WOVEN GOODS PRODUCED IN BOMBAY MILLS.

(In thousands of yards.)

Description of Goods.		1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.
GREY AND BLEACHED GOODS—																					
Chadars	Yds.	33,640	39,831	39,726	35,962	28,819	33,336	31,655	27,816	14,820	29,010	25,102	28,248	25,239	24,318	25,734	26,795	29,995	31,057	13,644	19,279
Dhuties	,,	52,385	54,207	54,701	56,703	46,726	61,727	48,341	65,429	88,605	78,919	77,547	121,793	102,025	97,624	110,997	115,412	145 998	170,800	80,484	159,927
Drills and Jeans	,,	12,566	14,109	14,865	14,838	17,567	29,660	36,452	55,596	33,292	50,170	46,034	35,504	31,523	33,294	49,907	38,408	49,323	58,202	36,514	55,743
Cambrics and Lawns ..	,,	2,479	4,252	5,951	3,636	2,831	3,476	4,075	5,269	3,190	3,897	2,470	4,448	2,186	1,560	2,443	1,449	340	1,856	2,216	840
Printers	,,	157	78	123	278	79	116	122	61	314	449	376	1,479	1,674	280	165	1,041	927	..	..	26
Shirtings and Longcloths ..	,,	195,809	219,009	198,955	189,617	201,048	269,383	236,283	297,201	233,227	255,628	270,724	311,600	289,340	278,940	326,482	306,776	371,738	380,759	179,243	272,161
T-Cloths, Domestics & Sheetings	,,	98,545	96,057	92,935	78,322	84,275	108,768	144,514	93,344	64,672	82,792	66,848	53,722	48,427	39,457	45,034	36,195	42,239	46,105	18,233	25,345
Tent Cloth	,,	1,343	1,631	1,684	1,535	3,103	5,642	7,189	8,820	21,026	2,745	2,924	2,499	1,924	1,488	2,261	2,205	2,399	1,330	1,626	1,842
Khadi, Dungri or Khaddar ..	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30,574	27,514	46,721	55,340	18,332	34,186
Other Sorts	,,	5,752	7,472	6,792	7,941	7,418	7,773	6,662	9,644	12,669	14,827	12,313	26,633	44,980	45,897	11,549	10,302	10,898	13,595	8,179	14,581
TOTAL ..	,,	402,676	436,646	415,732	388,834	391,867	519,881	515,292	563,180	471,814	518,436	504,339	585,926	547,318	522,859	605,145	566,097	700,581	759,044	358,472	583,929
COLOURED PIECE-GOODS ..	Yds.	160,549	185,805	226,370	203,531	170,456	251,385	314,893	369,958	286,090	344,856	332,168	336,001	322,966	333,024	380,883	305,744	386,085	409,377	186,974	278,103
GREY AND COLOURED GOODS other THAN PIECE-GOODS.	Doz.	366	308	246	478	348	478	532	581	616	486	503	420	487	349	429	721	784	656	427	700
COTTON GOODS MIXED with SILK OR WOOL	Lbs.	..	..	..	..	..	..	15	96	113	58	113	64	99	139	115	468	1,140	2,105	847	708
GRAND TOTAL ..	Yds.	563,225	622,451	642,102	592,365	562,323	771,266	830,185	933,138	757,904	863,292	836,507	921,927	870,285	855,883	986,028	871,841	1,086,666	1,168,421	545,446	862,032
	Doz.	366	308	246	478	348	478	532	581	616	486	503	420	487	349	429	721	784	656	427	700
	Lbs.	..	..	..	..	..	..	15	96	113	58	113	64	99	139	115	468	1,140	2,105	847	708

NOTE:—Until the year 1924-25, Khadi, Dungree or Khaddar production was included in 'other sorts.' Similarly, mixed cotton goods were not shown separately until 1916-17.

Previous to 1st April 1926, the *actual* production figures of cloth were not recorded, the figures given in the tables relate to the quantities on which excise duty had become payable. (See Cotton Duties Act of 1896 for detailed interpretation of the term 'manufactured.')

See footnote to Table 12 for strikes in Bombay Mills.

TABLE No. 16.

IMPORTS OF COTTON YARN INTO INDIA.

(Quantities in thousands of pounds.)

Classifications of Yarn.	'10-11.	'11-12.	'12-13.	'13-14.	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.
GREY SINGLES—																				
1s to 10s	82	68	180	97	79	113	29	16	99	41	216	91	89	107	99	80	85	354	17	103
11s to 15s	48	45	108	43	46	69	99	63	99	114	148	55	36	102	81	22	26	551	30	6
16s to 20s	75	79	816	511	68	131	614	70	7,660	182	6,993	6,555	12,652	6,377	6,629	4,201	2,008	1,069	748	836
21s to 25s	38	25	406	227	34	71	5	23	..	32	128	900	449	231	168	168	136	140	357	78
26s to 30s	1,359	2,908	2,546	2,845	4,732	3,587	884	446	1,927	531	3,436	4,063	4,650	893	677	415	202	348	127	245
31s to 40s	6,745	9,797	10,665	8,833	9,255	8,454	4,800	2,255	12,805	2,079	13,885	19,035	21,061	12,943	21,383	21,680	20,924	25,049	13,826	15,996
41s to 50s	2,066	2,356	2,585	3,062	2,892	2,731	1,580	1,413	3,316	1,061	1,429	2,517	2,131	2,078	1,983	1,288	2,031	1,324	1,118	937
Above 50s	3,210	3,498	3,926	3,470	2,886	2,997	2,117	1,346	2,718	..	(See classifications below) & foot note.									..
51s to 60s	..	..	..	..	..	..	..	..	..	767	1,776	2,708	1,772	2,490	3,123	2,883	3,559	3,019	4,357	4,638
61s to 100s	..	..	..	..	..	..	..	..	..	1,143	851	2,742	1,957	2,463	1,997	1,756	2,000	1,705	1,961	1,956
Above 100s	..	..	..	..	..	..	..	..	..	50	37	135	123	137	114	242	165	117	137	153
GREY TWO FOLDS (Doubles)	..	..	..	..	..	..	..	..	..	840	3,183	4,974	4,063	3,434	5,023	5,222	5,799	6,656	3,815	5,600
WHITE (BLEACHED)	..	..	..	..	..	..	..	..	..	1,077	2,040	2,520	1,894	2,650	3,427	3,751	4,112	4,985	4,555	5,570
COLOURED SINGLES.—																				
1s to 20s	568	707	1,204	603	283	519	562	205	132	120	234	260	292	271	361	469	293	445	266	201
21s to 25s	790	625	1,433	669	305	436	583	355	461	308	304	319	352	242	309	375	396	220	248	200
26s to 30s	702	857	909	842	617	739	497	155	136	136	321	174	58	100	257	160	199	114	78	28
31s to 40s	10,867	14,760	17,275	14,825	14,238	12,834	11,218	7,810	3,980	4,773	8,958	7,705	5,596	6,864	6,305	4,614	4,165	4,167	2,176	3,126
41s to 50s	532	526	999	451	521	904	587	403	221	92	455	221	5	68	50	84	232	87	52	92
Above 50s	819	751	1,258	876	722	880	602	408	480	478	473	558	235	503	391	433	533	459	270	446
COLOURED TWO FOLDS (Doubles)	..	..	..	..	..	..	..	..	..	448	1,060	772	490	598	810	973	694	579	498	433
MERCERISED COTTON YARN	..	..	..	..	1,819	1,175	1,742	1,135	902	470	1,280	794	1,320	2,019	2,664	2,845	4,165	5,181	3,895	5,874
UNSPECIFIED DESCRIPTION	4,601	4,957	5,724	6,818	4,368	4,788	3,609	3,297	3,161	353	127	24	49	4	57	27	29	76	27	30
SEWING THREAD	1,452	1,715	1,772	1,705	1,191	1,920	2,384	1,755	1,360	1,705	1,496	1,004	1,230	1,534	1,660	2,154	2,135	2,387	2,085	2,360
ARTIFICIAL SILK YARN	..	..	..	..	..	..	..	..	51	168	74	71	225	406	1,171	2,671	4,012	8,478	6,927	7,992
TOTAL ..	33,956	43,674	51,807	45,876	44,055	42,347	31,914	21,155	39,506	16,970	48,903	58,200	60,729	46,515	58,738	56,513	57,900	67,509	47,570	56,900

NOTE:—Before the year 1919-20 all yarns above 50 Counts were grouped as " above 50s. " It was only in 1920 that Government introduced the three additional classifications *viz.* 51s to 60s, 61s to 100s, and above 100s. Before 1919-20 Greyfolds (doubles), white bleached, and Coloured two folds were not separatley shown. The same remark applies to mercerised yarn prior to 1914-15 and artificial silk yarn prior to 1918-19 ; previously they were included in the general heading " unspecified descriptions."

TABLE No. 17.

IMPORTS OF COTTON YARN INTO BOMBAY.

(Quantities in thousands of pounds.)

Classifications of Yarn.	'10-11.	'11-12.	'12-13.	'13-14.	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928	Calendar Year 1929.
GREY SINGLES—																				
1s to 10s	40	20	..	64	22	2	..	1	97	40	110	49	80	73	17	30	..	260	16	102
11s to 15s	2	..	..	..	..	..	..	1	42	71	29	8	..	..	4	4	5	541	13	..
16s to 20s	27	16	669	420	10	41	491	6	6,265	144	5,295	4,716	8,445	4,003	2,044	1,365	299	220	6	40
21s to 25s	29	13	322	196	1	25	1	19	..	8	73	737	300	41	37	..	6	3	228	..
26s to 30s	1,236	2,404	1,940	2,135	4,008	3,205	779	436	1,384	451	2,362	3,354	4,486	833	574	397	152	210	89	182
31s to 40s	2,555	3,613	3,635	3,650	3,154	4,128	1,671	953	8,208	1,046	7,510	10,300	11,244	8,238	11,933	12,874	12,250	15,820	6,075	6,334
41s to 50s	816	971	1,382	1,378	1,464	1,466	1,044	867	3,089	775	682	1,673	1,482	1,372	1,358	743	884	856	521	588
Above 50s	1,312	1,420	1,515	1,822	1,301	1,214	1,103	734	1,864	..	(See	classifi	cations	below)	&	footno	te.			
51s to 60s	..	..	..	..	..	..	..	..	..	564	784	912	343	297	627	926	665	649	1,132	1,047
61s to 100s	..	..	..	..	..	..	..	..	..	509	381	1,178	838	888	803	385	654	427	321	448
Above 100s	..	..	..	..	..	..	..	..	..	8	22	33	13	17	39	127	41	51	19	22
GREY TWO FOLDS (Doubles)	..	..	..	..	..	..	..	..	..	839	3,089	3,948	3,564	2,888	3,954	4,123	5,521	5,323	3,124	4,509
WHITE (BLEACHED)	..	..	..	..	..	..	..	..	..	587	1,234	1,482	1,060	1,585	1,916	1,990	2,217	2,525	2,144	2,099
COLOURED SINGLES.—																				
1s to 20s	8	17	52	52	1	40	34	1	..	2	24	2	7	3	36	3	..	1	..	2
21s to 25s	180	4	7	9	5	5	4	3	..	..	13	1	2	..	..	..	1	..	2	1
26s to 30s	76	137	181	238	174	182	133	44	30	49	91	72	35	8	61	22	4	13	16	7
31s to 40s	1,184	1,866	2,336	2,077	1,719	2,241	1,874	871	445	630	1,172	1,146	443	892	753	376	339	254	171	240
41s to 50s	40	20	19	7	1	198	183	10	79	71	100	211	..	58	31	57	62	86	43	26
Above 50s	69	50	48	74	59	33	37	13	17	5	16	25	1	6	13	27	8	..	2	..
COLOURED TWO FOLDS (Doubles)	..	..	..	..	..	..	..	..	..	306	2,743	566	242	385	487	463	430	213	123	84
MERCERISED COTTON YARN	..	..	..	..	1,530	1,020	1,612	1,047	874	453	1,209	770	1,286	1,964	2,607	2,731	4,076	5,162	3,799	5,502
UNSPECIFIED DESCRIPTION	2,377	2,794	3,147	3,480	1,437	1,413	895	1,048	707	..	..	..	..	..	22	11	2	6	27	20
SEWING THREAD	445	587	534	504	384	695	1,383	906	642	412	545	384	465	601	681	721	664	822	721	830
ARTIFICIAL SILK YARN	..	..	..	..	..	..	..	..	51	168	69	63	201	356	879	2,002	3,367	7,295	4,981	4,996
TOTAL ..	10,392	13,930	15,785	16,106	15,268	15,908	11,245	6,962	23,794	7,139	25,556	31,631	34,535	24,509	28,875	29,376	31,647	40,743	23,573	27,080

(See footnote to Table 16.)

Table No. 18.

STATEMENT SHOWING THE VARIOUS CLASSES OF PIECE-GOODS IMPORTED INTO BRITISH INDIA.

(Quantities in thousands of yards.)

Description.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26	Calendar Year 1926.	Calender Year 1927.	Calendar Year 1928.	Calendar Year 1929.
Piece-goods—																				
Grey, Unbleached (Plain and Bordered):—																				
Chadars	4,117	2,422	3,812	2,800	3,161	1,784	1,647	263	1	296	439	367	634	730	831	780	1,052	1,084	954	1,103
Dhuties, Saris, etc.	523,063	575,385	724,089	806,067	666,236	610,338	520,161	398,001	304,314	348,193	291,255	383,411	506,657	432,658	489,881	429,271	509,089	508,666	454,127	490,653
Drills and Jeans	17,256	19,359	28,767	21,288	18,903	23,187	21,171	7,575	13,673	9,811	17,616	16,123	14,275	16,802	17,282	19,427	15,329	14,802	10,132	13,179
Flannels	..	..	..	..	..	..	..	36	19	..	2	..	412	6	61	19	22	16	12	2
Jaconets and Madapollams	117,230	116,860	142,000	150,364	111,472	101,699	82,935	62,730	48,909	40,764	39,061	55,176	83,594	72,983	89,407	57,039	74,327	76,779	77,113	58,518
Longcloth	463,515	497,790	622,134	545,388	514,540	406,478	184,919	122,847	159,611	114,484	181,893	129,364	280,131	119,036	206,741	171,327	166,635	242,408	207,560	344,623
Printers	78	210	433	60	..	..	..	..	..	..	..	..	..	..	13	4	2	..	..	22
Sheetings	84	213	1,740	151	742	1,833	33,092	30,272	53,793	17,778	46,358	50,164	44,516	60,742	39,361	30,413	19,870	24,000	8,652	14,296
T-cloth and Domestics	3,691	4,627	10,268	6,377	4,544	2,177	121	2,815	2,696	1,564	2,942	398	584	510	531	482	369	576	95	113
Unspecified Sorts	1,047	1,985	1,887	1,695	637	752	944	936	403	451	642	605	221	488	1,394	323	210	498	979	2,298
Total ..	1,130,081	1,218,852	1,535,129	1,534,189	1,320,235	1,148,247	846,990	625,475	583,420	533,341	580,208	635,608	931,025	703,956	845,502	709,085	786,906	868,829	759,925	924,898
White, Bleached:—																				
Chadars	1,199	1,244	1,847	2,673	1,937	689	1,538	679	173	419	479	396	414	487	718	277	311	251	173	54
Checks, Spots and Stripes	12,643	11,741	13,087	16,101	9,576	12,751	11,169	5,172	1,312	3,939	8,950	1,542	5,793	8,458	11,024	7,020	10,122	12,820	15,517	11,873
Dhuties, Saris, etc.	55,316	62,649	73,392	104,343	103,179	51,967	63,496	41,623	35,797	37,913	35,672	31,944	44,959	45,693	68,896	72,590	109,993	87,197	40,907	51,704
Drills and Jeans	4,887	7,507	7,201	5,752	5,198	6,632	6,880	3,301	4,447	3,259	6,315	2,023	3,140	3,421	6,347	6,106	5,499	6,586	5,603	6,468
Flannels	..	..	..	..	..	..	..	390	17	19	367	11	52	38	35	67	44	54	15	23
Jaconets, etc.	190,740	173,959	226,243	307,851	212,547	176,081	183,101	13,549	4,424	10,314	11,624	5,737	7,118	8,292	9,294	9,398	13,762	13,950	16,610	16,181
Lawns	..	..	..	..	..	..	..	..	5,929	4,157	8,666	4,688	8,679	7,698	9,193	8,855	16,100	8,650	7,481	11,953
Longcloth and Shirting	100,112	155,961	179,894	115,259	115,896	163,430	123,180	113,337	65,940	77,328	108,521	48,163	69,365	67,215	122,724	93,787	93,073	113,352	121,773	100,408
Mulls	..	..	..	..	..	..	..	151,218	129,483	109,600	93,911	138,314	159,134	164,657	185,629	168,603	205,565	217,704	242,410	203,978
Nainsooks	198,265	191,846	235,870	204,757	134,893	170,762	168,986	150,193	27,134	59,128	121,718	67,551	90,752	88,468	105,367	76,998	66,861	82,629	86,882	53,173
Sheetings	292	205	205	208	189	347	265	739	219	214	260	38	135	220	153	164	212	140	269	97
T-cloth and Domestics	20	12	14	11	27	15	8	46	246	6	4	..	..	17	1	25	4	..	27	5
Twills	3,201	3,554	5,604	8,268	6,587	10,874	9,128	6,974	2,255	6,207	13,409	3,349	6,382	7,275	13,342	12,226	11,553	14,395	17,467	16,166
Unspecified Sorts	19,845	20,930	25,402	28,123	14,191	17,858	22,082	15,133	9,258	9,543	11,888	2,410	6,569	13,419	16,152	8,995	12,680	11,119	10,181	5,060
Total White, Bleached ..	586,519	629,608	768,758	793,345	604,221	611,405	589,833	502,353	286,635	322,047	421,784	306,167	402,492	415,357	548,876	465,112	545,781	568,846	565,315	477,143
Coloured, Printed or Dyed:—																				
Cambrics	112,763	101,483	101,604	113,586	72,080	41,495	48,716	50,759	29,267	29,440	54,357	17,701	36,186	44,139	44,472	34,737	38,720	48,816	54,335	43,987
Chadars	95	292	147	289	208	136	12	7	7	19	22	1	4	2	58	3	49	70	2	11
Checks, Spots and Stripes	..	..	10,849	19,722	10,164	9,510	17,284	11,341	5,331	5,643	13,588	3,657	6,474	8,512	15,446	10,770	14,868	17,856	23,362	24,139
Dhuties, Lungis and Sarongs	26,902	29,645	38,370	40,915	24,253	22,527	24,807	11,938	5,394	11,098	16,278	11,344	17,676	12,776	15,238	17,908	20,697	21,188	17,222	24,334
Drills and Jeans	16,895	20,863	22,523	29,998	20,008	19,593	20,090	22,797	16,856	7,009	19,335	9,628	16,049	17,213	25,349	32,358	38,914	65,973	53,622	78,805
Flannels	..	..	..	..	..	..	..	9,672	4,175	1,294	9,744	1,413	1,610	3,900	6,302	10,301	18,677	21,363	18,980	10,436
Prints and Chintz	151,568	135,314	178,856	209,709	104,644	85,943	106,872	100,986	70,025	48,905	114,722	28,735	44,689	61,529	59,533	56,026	49,801	64,878	76,079	65,297
Saris and Scarves	56,360	65,789	74,913	74,250	75,599	34,082	39,567	28,608	17,320	14,125	38,177	15,944	19,166	32,655	30,772	29,280	34,040	34,116	37,059	33,920
Shirtings	105,391	86,541	108,190	152,574	76,681	55,759	64,121	60,838	24,703	27,985	71,571	25,015	38,231	51,605	69,317	72,450	87,766	86,117	95,406	95,974
Twills	24,766	27,230	29,695	31,374	17,536	12,127	16,505	23,465	10,812	7,524	31,179	5,753	9,289	16,810	22,243	20,368	24,530	40,217	48,975	35,004
Sateens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,586	3,660	5,068	4,736	2,903
Coatings and Trouserings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7,283	10,320	8,867	12,027	7,802
Italian Cloth and Sateens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12,934	26,004	20,799	34,066	16,510
Velvets and Velveteens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,219	1,526	1,757	2,465	1,673
Unspecified Sorts	96,778	122,276	117,064	159,352	93,602	77,566	116,985	75,182	43,429	55,254	120,283	19,089	54,415	98,353	118,240	56,613	59,818	53,346	40,393	31,104
Total ..	591,519	589,433	682,212	831,770	494,775	368,739	454,959	395,594	227,319	208,296	489,256	138,279	243,789	347,493	406,971	365,836	429,390	493,432	518,727	471,900
Fents of All Kinds	..	..	36,430	37,824	26,430	26,709	41,740	32,086	24,600	17,064	18,472	9,746	15,989	19,020	21,882	23,680	21,883	34,032	36,778	36,456

TABLE NO. 19.

STATEMENT SHOWING THE VARIOUS CLASSES OF PIECEGOODS IMPORTED INTO BOMBAY.

(Quantities in thousands of yards.)

Description.	1910–11	1911–12	1912–13	1913–14	1914–15	1915–16	1916–17	1917–18	1918–19	1919–20	1920–21	1921–22	1922–23	1923–24	1924–25	1925–26	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.
PIECE-GOODS.																				
GREY, UNBLEACHED (PLAIN AND BORDERED).																				
Chadars	..	..	..	106	..	..	..	..	..	7	..	..	4	..	39	145	61	32	76	90
Dhuties, Saries, etc.	32,049	33,477	25,378	33,113	26,084	13,945	8,545	8,024	7,626	6,493	5,625	2,460	7,683	7,965	11,015	7,962	6,695	8,814	11,672	18,632
Drills and Jeans	10,868	11,837	16,306	10,331	9,893	11,227	12,022	4,828	9,971	7,311	12,602	8,743	9,554	12,376	10,231	12,258	8,101	7,277	5,137	6,464
Flannels	..	..	..	..	..	..	..	16	..	..	..	..	..	..	59	16	22	11	94	..
Jaconets and Madapollams	38,771	35,176	39,878	39,031	22,168	21,523	23,490	24,250	20,259	10,876	12,556	22,282	20,816	16,500	25,161	13,188	13,913	20,977	25,629	20,002
Longcloth	115,889	90,516	143,980	121,050	109,264	54,624	43,126	31,115	78,241	26,204	66,247	35,661	58,580	35,834	54,777	65,388	55,804	78,421	81,226	144,076
Printers	74	210	421	60	..	..	..	..	..	..	..	..	..	..	13	4	2	..	1	22
Sheetings	37	182	1,593	140	726	1,149	34,351	29,930	44,757	17,481	44,019	46,849	36,612	53,781	29,262	21,662	11,971	16,101	5,466	11,876
T-Cloth and Domestics	411	713	815	1,331	1,476	40	38	1,991	2,349	481	2,016	277	419	29	289	127	98	384	6	16
Unspecified Sorts	71	313	618	342	172	315	393	387	58	51	185	390	28	55	457	41	27	90	569	1,308
TOTAL	198,170	172,424	228,989	205,504	169,783	102,823	121,965	100,541	163,261	68,904	143,250	116,662	133,696	126,540	131,303	120,791	96,694	131,907	129,876	202,487
WHITE, BLEACHED:—																				
Chadars	..	23	52	..	57	29	..	..	..	..	..	..	..	..	281	59	89	18	25	5
Checks, Spots and Stripes	3,389	2,264	3,502	2,903	1,446	1,336	1,125	1,202	273	613	916	236	682	1,073	1,360	1,547	2,305	1,560	1,664	881
Dhutis, Saries, etc.	12,025	12,783	13,425	25,054	21,972	9,809	10,522	8,388	10,411	9,825	4,972	3,260	7,219	6,853	10,371	12,554	9,904	11,200	15,407	16,358
Drills and Jeans	3,086	4,167	3,796	3,148	2,431	3,228	3,601	1,143	675	1,548	3,031	417	499	1,399	2,126	2,492	2,596	3,202	3,394	3,353
Flannels	..	..	..	..	..	..	..	268	..	5	301	..	..	..	22	12	2	41	7	23
Jaconets, etc.	54,517	47,134	56,623	82,039	51,097	33,882	35,238	1,589	1,515	3,154	3,593	518	1,397	1,964	1,745	3,221	4,430	3,728	5,214	2,824
Lawns	..	..	..	..	..	..	..	..	860	852	1,036	190	1,132	538	495	389	508	316	591	325
Longcloth and Shirting	31,098	49,458	52,800	34,138	35,753	37,985	37,695	31,022	30,724	25,445	27,671	11,607	11,610	16,359	32,882	21,640	18,789	28,417	31,884	25,344
Mulls	..	..	..	..	..	..	..	28,901	27,871	24,604	18,733	22,439	23,083	31,309	34,069	30,405	33,493	35,750	48,203	39,407
Nainsooks	80,607	66,132	79,275	73,107	45,297	39,132	44,949	38,166	10,118	13,722	35,144	10,203	13,314	22,738	24,670	22,438	9,438	20,342	20,149	12,056
Sheetings	51	103	80	67	111	101	78	592	25	104	105	7	14	38	64	74	62	37	106	46
T-Cloth and Domestics	19	..	5	2	..	..	8	43	246	..	..	..	..	17	1	10	1	..	28	5
Twills	723	488	650	1,201	544	934	1,378	392	375	839	1,633	68	239	690	1,518	2,501	3,082	3,178	5,059	4,267
Unspecified Sorts	11,947	14,239	16,504	18,081	8,462	9,483	12,564	8,797	7,174	4,970	4,915	957	2,681	4,431	5,864	4,249	5,181	3,699	4,432	2,043
TOTAL	197,460	196,791	226,712	239,740	167,170	135,919	147,158	120,503	90,267	85,681	102,050	49,902	61,870	87,409	115,468	101,591	89,880	111,488	136,163	106,938
COLOURED, PRINTED OR DYED:—																				
Cambrics	38,794	31,809	39,203	45,735	33,959	18,198	18,507	19,527	11,652	11,988	14,010	3,312	10,717	15,356	4,864	14,624	15,441	19,081	26,284	20,506
Chadars	52	186	82	4	..	102	..	6	6	18	22	..	..	2	29	..	18	5	2	11
Checks, Spots and Stripes	..	..	2 540	7,631	3,147	2,091	4,189	3,422	1,363	1,864	4,460	458	1,682	1,449	3,929	4,390	7,014	6,960	11,594	10,788
Dhutis, Lungis and Sarongs	1,135	1,149	1,471	1,141	732	340	489	431	153	457	265	44	146	107	240	310	479	183	510	680
Drills and Jeans	5,492	4,682	4,961	5,116	4,494	5,488	9,191	6,139	2,445	2,555	3,489	1,997	2,903	3,057	6,034	7,072	8,346	16,426	20,725	34,985
Flannels	..	..	..	..	..	..	..	3,416	397	464	1,928	214	145	721	1,398	2,334	5,400	5,460	4,990	3,788
Prints and Chintz	92,203	77,673	108,169	123,114	66,030	52,648	66,786	60,290	48,431	27,452	66,480	11,586	23,268	40,707	37,136	39,123	31,701	44,297	55,917	40,767
Saris and Scarves	18,633	22,556	22,733	31,931	26,126	12,877	12,209	7,371	6,493	5,335	11,739	3,049	6,324	12,296	12,358	14,079	8,399	8,624	16,183	16,775
Shirtings	30,662	29,749	34,667	44,143	28,382	14,281	16,005	12,322	6,920	5,602	14,116	4,689	10,797	14,135	15,041	17,884	22,372	18,928	23,566	27,729
Twills	2,631	2,428	2,281	2,959	3,367	2,220	2,867	3,466	4,908	1,334	4,469	903	1,126	1,573	3,273	5,523	7,185	15,394	20,648	15,983
Sateens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	1,111	808	1,314	1,504	1,418
Coatings and Trouserings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,776	4,687	4,564	6,348	2,666
Italian Cloth and Sateens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,115	10,855	8,563	15,743	8,235
Velvet and Velveteens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	738	782	733	1,209	547
Unspecified Sorts	48,547	61,036	58,739	84,030	50,177	43,424	59,652	36,285	26,230	27,711	56,864	7,819	22,684	46,917	49,538	16,217	10,488	8,764	6,666	5,802
TOTAL	238,149	231,268	274,846	345,804	216,414	151,669	189,895	152,673	108,998	83,780	177,842	34,071	79,792	136,320	143,850	131,296	133,976	159,296	211,890	190,679
Fents of all Descriptions	..	..	31,834	31,437	19,050	16,432	24,428	23,567	21,271	13,274	13,787	8,813	15,283	17,770	20,256	22,056	20,133	32,069	34,156	33,126

TABLE No. 20.

SUMMARY OF IMPORTS OF COTTON YARN INTO INDIA.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			U. S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929
Grey Singles	10,460	10,971	11,961	12,299	2,215	2,418	1	11	2	17	41	215	..	..	..	..	..	..	..	..	..	..	..	3	10,897	9,439	10,350	33,675	22,678	24,948
Coloured Singles ..	4,006	2,317	2,794	28	54	80	..	1	..	393	214	385	21	..	..	523	132	28	440	283	607	80	32	105	1	57	94	5,492	3,090	4,093
White Bleached. . ..	3,824	4,220	4,909	1,074	313	592	..	..	..	4	12	38	..	..	..	1	..	..	..	1	..	72	..	..	11	7	30	4,985	4,555	5,570
Grey Folded	1,530	2,261	1,714	4,246	606	2,272	37	..	..	49	168	892	..	..	..	..	..	..	..	..	..	..	..	..	793	780	722	6,656	3,815	5,600
Coloured Folded ..	552	493	414	1	2	12	..	..	..	4	..	4	..	1	..	..	..	..	19	1	..	3	..	3	..	..	..	579	498	433
Mercerised	310	352	287	4,871	3,516	5,561	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2	..	..	..	..	27	23	5,181	3,895	5,874
Artificial Silk	2,199	1,745	1,471	..	..	..	..	10	5	4,526	2,863	4,136	52	222	93	491	682	404	383	314	464	186	435	499	640	654	920	8,478	6,927	7,992
Unspecified Descriptions	58	27	22	10	..	8	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	76	27	30
Rope	794	779	961	18	1	12	16	10	12	1	..	..	..	..	..	1	..	..	..	..	..	2	..	3	7	1	2	839	790	991
Swing Thread	1,973	1,758	1,950	15	9	5	1	..	2	1	1	..	53	24	45	112	168	178	..	..	..	16	5	3	216	119	178	2,387	2,085	2,360
TOTAL	25,707	24,924	26,483	22,561	6,717	10,960	62	32	21	4,997	3,301	5,671	127	247	138	1,128	982	610	841	600	1,073	359	473	616	12,564	11,083	12,319	68,347	48,360	57,891

TABLE No. 21.

DETAILED IMPORTS OF COTTON YARN INTO INDIA.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			U. S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929
SINGLE GREY:—																														
1 to 10 ..	12	1	1	3	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	339	15	102	354	17	103
11 to 20 ..	527	743	799	162	22	..	1	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	929	11	40	1,620	778	842
21 to 30 ..	381	354	323	107	131	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	488	484	323
31 to 40 ..	3,710	2,343	3,190	11,704	2,053	2,397	..	4	..	6	31	212	..	..	..	..	..	..	..	..	..	..	..	..	9,629	9,394	10,197	25,049	13,826	15,996
41 to 50 ..	1,169	1,098	905	144	..	20	..	..	..	11	10	3	..	..	..	..	..	..	..	..	..	..	..	..	..	10	10	1,324	1,118	937
51 to 60 ..	2,839	4,343	4,635	179	..	1	..	6	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3	..	8	..	3,019	4,357	4,638
Above 60 ..	1,822	2,089	2,108	..	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,822	2,099	2,109
SINGLE COLOURED:—																														
1 to 20 ..	431	266	201	12	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	445	266	201
21 to 30 ..	308	313	220	..	..	..	..	..	..	8	..	2	..	..	..	..	..	..	17	11	5	1	..	..	..	2	..	334	326	227
31 to 40 ..	2,822	1,497	1,905	9	54	78	..	..	..	358	205	361	21	..	..	462	110	28	419	272	573	75	21	103	1	16	76	4,167	2,176	3,126
41 to 50 ..	83	52	63	1	..	2	..	..	..	..	..	21	..	..	..	..	..	..	3	..	6	..	..	..	..	..	..	87	52	92
Above 50 ..	362	189	405	6	..	..	..	1	..	26	9	..	..	..	..	61	21	..	..	..	22	4	11	2	..	39	18	459	270	446
White Bleached ..	3,824	4,220	4,909	1,074	313	592	..	..	..	4	12	38	..	..	..	1	..	..	..	1	..	72	..	..	11	7	30	4,985	4,555	5,570
Grey Folded ..	1,531	2,261	1,714	4,246	606	2,272	37	..	..	49	168	892	..	..	..	..	..	..	..	..	..	..	..	..	793	780	722	6,656	3,815	5,600
Coloured Folded ..	552	493	414	1	2	12	..	..	..	4	..	4	..	1	..	..	..	..	19	2	..	3	..	3	..	..	..	579	498	433
Mercerised ..	310	352	287	4,871	3,516	5,561	..	..	5	..	..	1	..	..	..	..	..	..	..	..	2	..	..	..	..	27	23	5,181	3,895	5,874
Artificial Silk ..	2,199	1,745	1,471	..	..	..	..	10	..	4,527	2,863	4,136	52	222	93	491	682	404	383	314	464	186	435	499	640	655	920	8,478	6,927	7,992
Unspecified Sorts ..	58	27	22	10	..	8	7	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	76	27	30
Rope ..	794	779	981	18	1	12	16	10	12	1	..	..	..	..	..	1	..	..	..	..	..	2	..	3	7	..	2	839	790	991
Sewing Thread ..	1,973	1,758	1,950	15	9	5	1	..	2	1	1	..	53	24	45	112	169	178	..	..	..	16	5	3	216	119	178	2,387	2,085	2,360
TOTAL ..	25,707	24,924	26,483	22,562	6,717	10,960	62	32	21	4,997	3,301	5,671	127	247	138	1,128	982	610	841	600	1,073	359	473	616	12,564	11,083	12,319	68,347	48,360	57,891

TABLE NO. 22.

SUMMARY OF IMPORTS OF COTTON YARN INTO BOMBAY.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			U. S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929
Grey Singles ..	4,099	3,592	4,402	7,872	813	765	..	10	..	11	10	47	..	..	..	..	..	..	..	..	..	..	..	3	7,063	3,995	3,547	19,044	8,420	8,764
Coloured Singles	199	164	155	4	..	2	..	1	..	17	..	22	1	..	..	30	..	..	103	62	78	..	5	..	..	2	19	353	234	276
White Bleached	1,626	1,936	1,760	822	194	323	..	..	..	4	12	17	..	..	..	..	..	..	..	1	..	72	..	..	1	..	..	2,525	2,144	2,099
Grey Folded ..	1,350	1,971	1,515	3,541	510	1,810	..	..	..	49	168	618	..	..	..	..	..	..	..	..	..	..	..	..	382	475	566	5,323	3,124	4,509
Coloured Folded	192	120	75	1	..	2	..	..	..	..	..	4	..	1	..	..	..	..	19	2	..	2	..	2	..	..	..	213	123	84
Mercerised ..	292	341	277	4,870	3,456	5,202	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2	..	..	..	..	1	19	5,162	3,799	5,502
Artificial Silk ..	1,617	818	571	..	..	..	..	..	..	4,322	2,356	3,013	52	85	30	270	492	245	366	292	413	150	345	309	517	593	416	7,295	4,981	4,996
Unspecified ..	6	27	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	27	20
Rope	628	659	848	1	1	12	16	10	12	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	4	..	2	651	670	875
Sewing Thread ..	611	546	636	1	..	..	..	..	..	1	..	..	12	2	3	94	127	130	..	..	..	2	2	2	102	45	59	822	721	830
TOTAL ..	10,619	10,174	10,259	17,110	4,974	3,117	16	21	12	4,406	2,546	3,722	65	88	33	395	619	375	488	357	493	226	352	316	8,070	5,112	4,628	41,394	24,243	27,955

TABLE No. 23.

DETAILED IMPORTS OF COTTON YARN INTO BOMBAY.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			U. S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929
SINGLE GREY:—																														
1 to 10	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	260	14	102	260	16	102
11 to 20	..	7	..	114	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	653	12	40	767	19	40
21 to 30	106	186	181	107	131	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	213	317	182
31 to 40	2,232	1,422	2,118	7,436	682	765	..	4	..	3	2	47	..	..		..	..	..	..	..	..	..	..	..	6,150	3,964	3,404	15,820	6,075	6,334
41 to 50	715	514	588	133	..	..	..	..	..	8	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	856	521	588
51 to 60	568	1,121	1,044	82	..	..	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	..	5	..	649	1,132	1,047
Above 60	478	340	470	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	478	340	470
SINGLE COLOURED:—																														
1 to 20	..	..	2	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	2
21 to 30	9	13	7	..	..	..	..	..	..	4	..	..	..	..	..	..	..	..	1	3	1	..	..	..	..	2	..	13	18	8
31 to 40	108	107	141	3	..	2	..	..	..	14	..	1	..	..	..	30	..	..	99	59	76	..	5	..	..	..	19	254	171	240
41 to 50	82	43	6	1	..	..	..	..	..	..	..	21	..	..	..	..	..	..	3	..	..	..	..	..	..	..	..	86	43	26
Above 50	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..
White, Bleached	1,626	1,936	1,760	822	194	323	..	..	..	4	12	17	..	..	..	..	..	..	..	1	..	72	..	..	1	..	..	2,525	2,144	2,099
Grey, Folded	1,350	1,971	1,515	3,541	510	1,810	..	..	..	49	168	618	..	..	..	..	..	..	..	..	..	..	..	..	382	475	566	5,323	3,124	4,509
Coloured, Folded	192	120	75	1	..	2	..	..	..	..	..	4	..	1	..	..	..	..	19	2	..	2	..	2	..	..	..	213	123	84
Mercerised	292	341	277	4,870	3,456	5,202	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2	..	..	..	..	1	19	5,162	3,799	5,502
Artificial Silk	1,617	818	571	..	..	..	..	..	..	4,322	2,356	3,013	52	85	30	270	492	245	366	292	413	150	345	309	517	593	416	7,295	4,981	4,996
Unspecified sorts	6	27	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	27	20
Rope	628	659	848	1	1	12	16	10	12	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	4	..	2	651	670	875
Sewing Thread	611	546	636	1	..	..	..	..	..	1	..	..	12	2	3	94	127	130	..	..	..	2	2	2	102	45	59	822	721	830
TOTAL ..	10,619	10,174	10,259	17,110	4,974	8,117	16	21	12	4,406	2,546	3,722	65	88	33	395	619	375	488	357	493	226	352	316	8,070	5,112	4,628	41,394	24,243	27,955

TABLE No. 24.

DETAILED EXPORTS FROM INDIA OF INDIAN-MADE YARN BY SEA.

(In thousands of pounds.)

Description.	European Countries.			China including Hongkong.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			Total.		
	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928	1929.	1927	1928	1929	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.
GREY YARN:—																																
1 to 10	958	732	878	220	323	540	1,192	428	839	1,418	1,389	3,925	57	49	169	1,095	601	752	371	438	793	1,076	677	925	243	33	..	23	24	31	6,652	4,694	8,853
11 to 20	350	281	275	300	530	208	3,113	2,491	2,191	1,091	1,591	1,385	63	87	142	2,120	1,352	1,249	1,601	1,424	1,448	4,077	3,703	5,611	2	2	..	2	..	32	12,717	11,462	12,541
21 to 30	3	..	35	..	..	..	10	..	..	17	10	18	..	1	..	5	..	15	324	320	354	23	10	7	..	..	..	..	..	1	381	341	430
31 to 40	..	..	..	..	..	..	..	..	..	6	4	..	..	2	..	..	..	..	5	12	57	29	17	4	..	..	2	..	..	..	40	35	62
Above 40	..	1	8	..	..	..	..	37	..	..	..	6	..	..	..	..	..	..	1	..	5	..	10	2	..	..	..	..	..	..	1	48	21
TOTAL GREY ..	1,311	1,014	1,196	520	854	748	4,314	2,956	3,030	2,531	2,994	5,334	120	139	312	3,220	1,953	2,016	2,300	2,194	2,656	5,205	4,417	6,548	245	35	2	25	24	64	19,791	16,581	21,906
COLOURED YARN:—																																
1 to 20	4	..	..	..	..	..	1	1	..	58	49	73	4	11	3	9	1	..	24	34	14	34	8	25	..	..	..	..	1	9	134	106	124
21 to 40	..	..	..	..	..	..	..	..	..	28	19	9	1	3	..	..	..	..	71	55	22	7	1	2	..	..	..	..	..	..	107	79	33
Above 40	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	..	2	1	..	..	..	..	..	..	..	..	2	2	2
Total Coloured ..	4	..	..	..	..	..	1	1	..	87	70	82	5	14	3	9	1	..	96	89	38	42	9	27	..	..	..	..	1	9	242	186	159
White Bleached	5	1	..	..	..	..	509	84	230	49	115	76	1	..	..	66	28	17	39	46	96	143	71	57	..	1	..	11	..	5	824	346	481
Grey Doubles	1,128	764	683	752	700	608	1,162	627	1,902	1,589	900	884	31	10	43	1,142	819	1,050	409	238	673	272	179	108	..	18	..	14	10	9	6,499	4,265	5,861
Coloured Doubles	14	13	..	..	..	..	..	..	..	3	1	..	..	..	..	..	2	..	..	14	..	..	2	..	..	..	..	..	..	1	17	32	1
Unspecified Descriptions ..	..	1	..	..	29	..	..	..	..	..	7	..	..	..	..	..	..	..	35	47	100	..	2	4	..	..	..	..	..	..	35	86	105
Sewing Thread	1	2	3	..	..	..	..	..	..	15	13	16	101	106	75	..	..	..	27	34	20	102	88	85	5	4	21	..	1	9	252	248	230
GRAND TOTAL ..	2,464	1,795	1,883	1,272	1,582	1,356	5,986	3,669	5,163	4,274	4,099	6,392	257	270	433	4,437	2,803	3,083	2,907	2,663	3,584	5,763	4,769	6,830	251	58	22	51	35	97	27,661	21,743	28,843

NOTE:—"Egypt and North Africa" include Tripoli and Tunis.
"Red Sea Ports" include Anglo-Egyptian Sudan, Abyssinia, British Somaliland, French Somaliland, Somaliland Protectorate, and Aden and Dependencies.
"East Africa" includes Italian East Africa, Somaliland and Eritrea, Kenya, Uganda, Tanganyaka Territory, Portuguese East Africa, Zanzibar and Pemba and Seychelles.
"Levant and Black Sea Ports" include Palestine, Syria, Smyrna and Asiatic Turkey.
"Ceylon and Straits Settlements and beyond" include Labuan, Java, Siam, Indo-China, Federated Malay States, Maldive Islands, Fiji Islands, Sumatra, Dutch Borneo, Celebes, Philippines and Formosa.
"Persian Gulf" includes Iraq, Muskat Territory, and Trucial Oman, other Native States in Arabia, Persia and Bahrein Islands.
"South Africa" includes Natal, Transvaal, Cape of Good Hope, Mauritius and Madagascar.
"Other Countries" include Japan, America, Reunion Islands, New Zealand, Canada, British Guiana, and Australia.

TABLE No. 25.

DETAILED EXPORTS OF INDIAN-MADE YARN BY SEA FROM BOMBAY.

(In thousands of pounds.)

	European Countries.			China Including Hongkong.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			TOTAL.		
	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.
GREY YARN:—																																	
1 to 10	958	732	878	220	323	540	1,192	428	837	1,418	1,389	3,925	57	49	169	1,095	601	752	357	431	792	1,076	677	925	243	33	..	9	12	22	6,624	4,675	8,841
11 to 20	350	279	275	150	469	200	2,942	2,258	2,112	1,091	1,591	1,385	62	87	142	2,120	1,348	1,178	1,585	1,418	1,441	4,060	3,683	5,581	1	..	..	2	2	32	12,363	11,136	12,347
21 to 30	3	..	35	..	..	..	..	..	..	16	10	18	..	1	..	5	..	12	323	320	351	23	10	7	..	..	..	..	..	1	370	341	424
31 to 40	..	..	..	..	..	..	..	..	..	5	4	..	..	2	..	..	..	..	5	12	56	29	17	4	..	..	..	..	..	..	40	35	60
Above 40	..	1	8	..	..	..	..	..	..	..	..	6	..	..	..	..	..	..	..	..	5	..	10	2	..	..	..	..	..	..	..	11	20
TOTAL GREY ..	1,311	1,012	1,196	370	792	740	4,134	2,687	2,950	2,530	2,994	5,334	119	139	312	3,220	1,949	1,942	2,270	2,181	2,646	5,188	4,397	6,518	244	33	..	11	15	55	19,397	16,198	21,692
COLOURED YARN:—																																	
1 to 20	4	..	..	..	..	..	1	1	..	58	50	73	4	11	3	9	1	..	18	33	14	34	8	25	..	..	..	..	..	3	128	104	118
21 to 40	..	..	..	..	..	..	..	..	..	28	19	9	1	3	..	..	..	..	71	52	22	7	1	2	..	..	..	..	..	..	107	75	33
Above 40	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	2	2	..
TOTAL COLOURED ..	4	..	..	..	..	..	1	1	..	86	70	82	5	14	3	9	1	..	90	85	36	42	9	27	..	..	..	..	..	3	237	181	151
White Bleached	5	1	..	..	..	..	509	84	230	49	115	76	..	..	..	66	28	17	29	42	94	143	71	57	..	..	..	11	..	5	814	341	479
Grey Doubles	1,128	764	683	752	700	608	1,162	627	1,902	1,589	900	884	31	10	43	1,142	819	1,050	409	238	673	272	179	108	..	18	..	14	10	9	6,499	4,265	5,961
Coloured Doubles..	14	13	..	..	..	..	..	..	..	3	1	..	..	..	..	..	2	..	..	14	..	..	2	..	..	..	..	..	..	1	17	32	1
Unspecified Descriptions	..	..	..	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	10	..
Sewing Thread	1	1	..	..	..	..	..	..	..	15	13	16	101	106	75	..	..	..	27	34	19	102	88	84	5	4	21	..	..	..	251	247	215
GRAND TOTAL ..	2,464	1,792	1,879	1,122	1,492	1,348	5,805	3,399	5,083	4,272	4,099	6,392	256	270	432	4,437	2,799	3,009	2,825	2,593	3,467	5,746	4,749	6,795	249	55	21	36	25	73	27,215	21,275	28,499

See foot-note to Table 24.

TABLE No. 26.

SUMMARY OF IMPORTS OF COTTON PIECEGOODS INTO INDIA.

(Quantities in thousands of Yards.)

	United Kingdom.			Japan.			U.S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.
Grey Plain	166,240	124,217	89,733	184,130	173,885	324,513	3,065	1,516	1,038	49	1	322	..	1	1	..	1	1	4	..	..	..	6	..	7,079	5,535	17,615	360,568	305,162	433,251
Grey Bordered ..	475,018	422,673	442,303	33,238	32,089	49,342	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	2	2	508,260	454,764	491,647
White Bleached ..	542,669	535,040	445,578	5,511	4,318	8,986	467	1,096	1,909	1,099	1,992	1,504	193	110	259	7,638	8,198	7,293	10,082	11,822	7,627	158	166	154	1,029	2,573	3,833	568,846	565,315	477,143
Printed	182,201	187,763	138,755	19,662	26,834	52,154	375	335	181	15,054	23,891	10,918	285	80	11	1,207	5,699	5,231	598	563	246	916	576	280	3,304	2,188	1,532	223,602	247,928	203,307
Dyed	111,151	127,407	104,916	3 2,125	20,843	24,729	1,116	2,652	5,686	2,944	5,473	4,521	140	125	30	4,434	3,481	3,652	1,237	1,707	1,026	316	469	315	1,087	1,416	1,109	154,550	163,573	145,983
Woven Coloured ..	42,604	45,413	41,315	56,897	48,534	60,970	134	268	362	5,364	6,863	7,051	1,260	2,181	907	6,471	1,748	4,677	737	611	298	1,327	1,296	751	485	312	279	115,283	107,226	116,610
Fents of all descriptions	12,596	13,242	13,347	14	182	246	21,177	22,961	22,630	27	33	75	..	2	1	13	2	2	131	203	101	52	80	48	23	72	6	34,032	36,778	36,456
Towels in the piece ..	9	3	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	11	3	
Piecegoods of Cotton and Artificial Silk..	13,268	16,206	7,433	642	2,114	16,167	223	846	879	13,493	20,645	11,817	716	962	521	7	108	133	8,726	9,488	6,221	4,192	3,328	972	3,262	5,157	2,985	44,598	58,855	47,127
Canvas	556	609	469	57	130	264	..	..	1	306	429	272	..	1	4	7 ..	1	8	..	..	..	29	60	51	22	6	1	971	1,236	1,028
TOTAL ..	1,546,312	1,472,574	1,283,850	332,278	308,930	537,371	26,557	29,674	32,713	38,337	59,327	36,479	2,594	3,461	1,734	19,841	19,238	20,997	21,514	24,394	15,519	6,990	5,981	2,572	16,296	17,261	27,371	2,010,719	1,940,840	1,938,605

TABLE No. 27.

DETAILED IMPORTS OF COTTON PIECEGOODS INTO INDIA.

(In thousands of Yards.)

	United Kingdom.			Japan.			U.S.A.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			All other Countries.			Total.		
	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.
GREY (UNBLEACHED).																														
PLAIN GREY.																														
Chadars	12	..	12	..	26	52	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20	48	..	32	74	64
Dhutis, Saris & Scarves ..	1,192	239	45	310	118	110	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	6	1,502	364	161
Drills & Jeans	408	221	404	11,759	8,605	11,967	2,547	1,251	679	17	..	11	..	..	..	..	..	..	..	..	..	..	..	..	69	49	117	14,800	10,125	13,179
Flannels & Flannelettes ..	2	12	2	..	..	..	..	..	..	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	12	2
Jaconets including Madapollams, etc.	76,747	76,888	58,189	4	138	319	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	24	..	9	76,775	77,031	58,517
Longcloth & Shirtings ..	87,254	45,851	28,927	152,685	157,918	299,495	40	..	..	..	..	301	..	..	..	..	..	..	4	..	..	..	2	..	2,424	4,070	15,878	242,408	207,841	344,601
Printers	..	1	22	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	22
Sheetings	40	19	2	18,936	7,058	12,322	478	225	386	19	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,528	1,350	1,586	24,000	8,652	14,296
T-cloth & Domestics ..	264	73	54	311	23	44	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	14	576	95	113
Unspecified Descriptions ..	321	914	2,076	125	..	205	..	40	..	8	1	9	..	1	..	..	..	1	..	..	..	..	..	..	14	10	5	468	967	2,296
Total Plain Grey ..	166,241	124,217	89,733	184,130	173,885	324,513	3,065	1,516	1,065	49	1	322	..	1	1	..	..	1	4	..	..	..	6	..	7,079	5,535	17,615	360,568	305,162	433,251
BORDERED GREY.																														
Chadars	1,052	880	1,129	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,052	880	1,129
Dhutis, Saris & Scarves ..	473,921	421,678	441,148	33,238	32,083	49,342	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	2	507,164	453,763	490,491
Drills & Jeans ..	2	1	..	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	7	..
Flannel & Flannelettes ..	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9	..	..
Jaconets, etc.	3	82	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	82	1
Longcloth & Shirtings ..	..	19	23	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19	23
Printers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sheetings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
T-cloths & Domestics ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Unspecified Descriptions ..	30	12	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	12	2
Total Bordered Grey ..	475,018	422,673	442,303	33,238	32,089	49,342	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	2	2	508,260	454,763	491,647
Total Grey Unbleached ..	641,259	546,890	532,036	217,368	205,974	373,855	3,065	1,516	1,065	49	1	322	..	1	1	..	..	1	4	..	..	..	6	..	7,084	5,537	17,617	868,828	759,925	924,898
WHITE BLEACHED.																														
Chadars	251	173	52	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	251	173	54
Checks, Spots & Stripes ..	11,374	13,294	8,475	..	21	..	28	28	127	102	151	244	..	..	..	..	..	..	1,238	1,968	1,817	2	3	3	76	5	1,207	12,820	15,517	11,873
Dhutis, Saris & Scarves ..	87,055	40,894	51,690	134	1	1	..	..	..	..	..	..	..	..	..	3	..	..	3	7	1	..	..	8	2	2	5	87,197	40,907	51,704
Drills & Jeans	3,815	4,152	4,262	2,690	1,356	2,133	17	83	..	40	3	43	6	..	2	6	..	..	..	2	4	1	..	..	12	4	23	6,586	5,603	6,468
Flannel & Flannelettes ..	43	4	3	..	5	21	..	..	..	..	..	..	..	..	..	..	1	..	..	5	..	11	..	..	..	..	6	..	54	15	23
Jaconets, Madapollams, etc.	8,750	7,668	8,231	..	30	118	379	898	1,676	557	477	407	1	1	1	418	441	318	3,397	5,093	3,415	11	26	32	439	1,983	1,982	13,950	16,610	16,181
Lawns	8,255	7,116	11,551	24	..	12	..	..	..	70	161	83	11	5	..	..	22	..	253	150	239	4	..	..	32	31	68	8,650	7,481	11,953
Longcloth & Shirtings ..	104,116	111,444	87,716	1,979	2,161	5,590	32	6	..	8	515	294	100	1	20	7,004	7,589	6,737	9	7	11	10	8	..	94	42	41	113,352	121,773	100,408
Mulls	217,508	242,319	203,665	..	..	118	..	..	..	..	34	..	..	..	..	113	..	129	5	20	..	9	10	12	70	27	53	217,703	242,410	203,978
Nainsooks	78,576	83,868	50,759	22	..	499	..	..	..	65	28	159	5	..	..	72	44	57	3,833	2,826	1,636	..	22	..	56	94	63	82,629	86,882	53,173
Sheetings	133	168	90	..	4	..	4	..	..	..	..	2	..	..	1	2	93	4	..	..	..	..	1	..	1	2	..	140	268	97
T-cloths & Domestics ..	..	27	5	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	28	5
Twills	14,261	17,352	15,865	97	23	188	3	17	3	2	..	5	..	..	..	3	5	48	25	63	45	..	5	..	3	2	12	14,395	17,467	16,166
Unspecified Descriptions ..	8,532	6,561	3,213	566	718	305	5	73	103	257	624	266	70	102	234	17	4	..	1,318	1,680	459	109	91	100	244	329	380	11,119	10,181	5,060
Total White Bleached ..	542,669	535,040	445,578	5,511	4,318	8,986	467	1,096	1,909	1,100	1,992	1,504	193	110	259	7,638	8,199	7,293	10,082	11,822	7,627	158	167	154	1,029	2,573	3,833	568,846	565,315	477,143

COLOURED, PRINTED OR DYED.																														
PRINTED GOODS.																														
Cambrics, etc.	22,671	21,209	15,855	46	13	57	185	253	113	10	75	46	..	..	..	..	10	31	131	152	11	14	32	1	75	197	112	23,132	21,941	16,227
Chadars	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	2	5
Checks, Spots & Stripes ..	1,304	1,255	1,156	99	79	63	..	..	..	30	31	2	285	68	2	10	25	5	3	7	..	335	257	100	..	..	14	2,076	1,738	1,342
Dhutis	302	28	5	..	..	..	..	..	..	..	..	..	..	..	..	250	..	..	37	..	..	..	..	..	1,221	1	..	1,809	30	5
Drills & Jeans	20,291	13,454	6,556	9,430	14,749	32,629	..	17	..	91	67	..	..	..	..	..	7	..	..	..	..	..	..	..	5	27	12	29,817	28,321	39,197
Flannel & Flannelettes ..	200	164	112	4,994	2,909	2,289	..	1	..	7,015	8,822	2,296	..	7	..	..	..	..	..	..	..	28	19	..	26	..	..	12,263	11,923	4,697
Lungis	6,219	3,929	6,689	15	14	113	..	..	..	51	..	..	..	..	..	41	637	1,060	..	..	..	..	15	..	3	45	29	6,329	4,039	7,891
Prints & Chintz	58,911	68,956	56,616	741	2,459	4,152	46	11	14	1,246	2,897	979	..	1	7	18	1	..	310	246	149	..	..	6	196	151	61	61,467	74,723	61,983
Saris & Scarves	25,628	32,137	27,544	11	..	17	..	11	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	2	7	17	25,641	32,155	27,578
Sateens	4,988	4,656	2,876	63	22	27	..	..	..	16	56	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	5,068	4,736	2,903
Shirtings	25,939	28,775	15,644	2,615	4,548	11,550	1	11	..	527	661	500	..	..	..	22	181	54	2	8	..	..	5	2	13	68	58	29,120	34,256	27,808
Twills	9,176	7,973	2,706	709	1,506	826	..	..	..	5,651	10,517	7,016	..	..	..	..	20	..	34	..	..	5	..	..	..	..	..	15,575	20,017	10,548
Woven Lungis & Sarongs ..	809	1,595	1,344	3	..	95	..	..	..	..	..	..	..	..	..	803	4,780	4,072	62	147	79	..	..	..	1,623	1,626	1,132	3,300	8,147	6,722
Unspecified Descriptions ..	5,765	3,630	1,652	937	532	336	142	30	54	418	764	78	1	5	1	64	39	9	17	3	7	533	247	171	130	49	92	8,006	5,300	2,400
Total Printed Goods ..	182,201	187,763	138,755	19,662	26,834	52,154	375	335	181	15,054	23,891	10,918	286	80	10	1,208	5,699	5,231	598	563	246	916	576	280	3,304	2,188	1,532	223,602	247,928	209,307
DYED GOODS.																														
Cambrics, etc.	20,245	24,296	18,904	77	36	30	524	2,409	5,478	413	326	447	..	62	1	507	503	449	1,070	1,293	617	36	32	3	132	356	132	23,004	29,312	26,061
Chadars	68	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	68	..	6
Checks, Spots & Stripes ..	8,069	9,861	10,569	1,127	1,006	427	122	37	2	129	87	145	17	42	1	2	..	4	34	308	318	6	46	10	..	18	18	9,505	11,405	11,494
Dhutis	128	119	247	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	128	120	247
Drills and Jeans	3,162	3,122	2,706	6,400	4,520	4,551	10	43	67	..	100	103	..	..	..	299	124	84	..	..	..	..	2	11	68	6	7	9,939	7,916	7,529
Flannel & Flannelettes ..	56	143	222	4,446	2,227	2,447	..	..	..	245	1,744	375	..	..	..	..	..	..	..	..	..	24	22	10	13	..	5	4,784	4,135	3,058
Italian Cloths & Sateens ..	19,525	33,010	15,085	567	173	501	5	4	..	493	815	857	..	..	..	..	5	18	33	..	..	12	5	..	165	53	49	20,799	34,066	16,510
Lungis	66	66	118	..	10	..	..	..	..	3	2	..	..	..	..	121	16	87	..	9	..	..	1	..	5	9	1	195	112	206
Prints & Chintz	1,787	156	2,853	1,424	1,162	338	2	..	..	130	..	..	14	..	..	3	..	..	..	..	..	..	..	..	4	10	7	3,364	1,328	3,197
Saris & Scarves	3,342	2,550	3,272	..	..	..	..	..	..	..	..	..	..	..	..	99	98	69	..	2	1	..	..	..	6	14	18	3,447	2,664	3,360
Shirtings	28,383	27,293	30,366	6,225	5,707	12,209	1	12	..	456	281	194	2	..	..	2,904	2,530	2,746	19	7	..	6	..	3	39	108	91	38,034	35,939	45,610
Twills	11,539	14,459	11,566	473	776	966	..	11	..	757	1,462	1,902	..	..	2	..	..	40	..	..	..	6	16	4	13	88	29	12,789	16,812	14,509
Woven Lungis & Sarongs ..	209	417	192	..	..	..	..	..	..	..	..	3	..	..	..	407	156	96	8	..	..	..	3	..	4	5	2	627	580	293
Unspecified Descriptions ..	14,572	11,915	8,810	11,387	5,226	3,261	452	137	139	318	656	494	106	21	26	94	50	59	74	88	90	226	343	275	638	748	749	27,867	19,183	13,903
Total Dyed Goods ..	111,151	127,407	104,916	32,125	20,843	24,729	1,116	2,652	5,686	2,944	5,473	4,521	140	125	30	4,434	3,481	3,651	1,237	1,707	1,026	316	469	315	1,087	1,416	1,108	154,550	163,573	145,983
WOVEN COLOURED GOODS.																														
Cambrics, etc.	1,979	2,498	1,431	..	15	4	1	..	27	150	35	51	3	2	1	12	7	27	520	517	154	10	1	..	5	7	4	2,679	3,082	1,699
Chadars	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	3	..	..
Checks, Spots, etc.	4,866	8,429	7,539	1,338	1,621	3,589	.. 5	16	..	35	106	134	12	17	5	3	7	17	4	2	3	..	10	4	10	10	14	6,274	10,219	11,303
Coatings & Trouserings ..	4,341	4,873	3,614	325	518	430	34	1	..	2,407	3,910	2,525	1,162	1,968	700	69	221	171	13	31	10	485	374	176	31	129	176	8,867	12,027	7,802
Dhutis	186	309	418	..	32	..	..	49	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	186	389	418
Drills & Jeans	1,959	1,104	757	24,007	15,994	30,906	..	..	..	153	214	272	..	8	..	94	65	145	..	..	..	5	..	..	..	..	..	26,218	17,394	32,079
Flannel & Flannelettes ..	258	440	399	3,593	1,725	1,424	..	..	..	431	726	854	..	19	..	..	..	1	..	..	..	32	9	3	1	2	..	4,316	2,921	2,681
Lungis & Sarongs	2,705	1,901	4,159	2	..	241	..	..	..	..	1	..	..	..	..	5,863	1,267	4,143	32	..	..	..	7	1	14	28	8	8,615	3,204	8,552
Prints & Chintz	46	27	116	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	46	28	116
Saris & Scarves	4,975	2,216	2,932	9	..	..	..	..	..	..	2	7	..	..	..	43	15	20	..	2	21	..	..	2	1	5	..	5,029	2,240	2,982
Shirtings	4,462	8,356	7,314	16,744	16,249	13,621	6	3	..	547	565	1,562	..	7	..	19	..	8	..	1	9	35	1	5	150	30	36	21,964	25,211	22,556
Twills	1,680	1,020	590	10,037	11,055	9,321	..	..	..	129	64	37	..	7	..	3	..	..	..	..	..	1	..	..	2	..	..	11,853	12,146	9,947
Velvets & Velveteens ..	951	1,207	618	161	355	628	..	..	..	38	103	36	13	9	5	26	32	17	..	1	..	533	723	340	34	33	29	1,757	2,465	1,673
Unspecified Descriptions ..	14,192	13,032	11,428	681	971	806	88	199	335	1,474	1,137	1,573	70	144	197	339	133	128	168	57	102	226	170	219	235	67	12	17,473	15,910	14,801
Total Woven Coloured.	42,604	45,413	41,315	56,897	48,534	60,970	134	268	362	5,364	6,863	7,051	1,260	2,181	907	6,471	1,748	4,677	737	611	298	1,327	1,296	751	485	312	279	115,280	107,226	116,610
Total Coloured, Printed or Dyed	335,956	360,583	284,986	108,684	96,211	137,853	1,625	3,255	6,229	23,362	36,227	22,490	1,686	2,386	947	12,113	10,928	13,559	2,572	2,881	1,570	2,559	2,341	1,346	4,876	3,915	2,919	493,432	518,727	471,900
Fents of all Descriptions ..	12,596	13,242	13,347	14	182	246	21,177	22,961	22,630	26	33	75	..	2	1	13	2	2	131	203	101	52	80	48	23	72	6	34,032	36,778	36,456
TOTAL PIECEGOODS.	1,532,480	1,455,756	1,275,947	331,577	306,686	520,940	26,334	28,828	31,833	24,537	38,253	24,390	1,879	2,498	1,209	19,764	19,129	20,856	12,789	14,906	9,298	2,769	2,593	1,549	13,013	12,098	24,376	1,965,138	1,880,746	1,910,398
Towels in the Piece.. ..	9	3	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	11	3	2
Piecegoods of Cotton and Artificial Silk	13,268	16,206	7,433	642	2,114	16,167	223	846	879	13,493	20,645	11,817	716	962	521	77	108	133	8,726	9,488	6,221	4,192	3,328	972	3,262	5,157	2,985	44,598	58,855	47,127
Canvas	556	609	469	57	130	264	..	..	1	306	428	272	..	1	4	..	1	8	..	..	..	29	60	51	22	6	9	971	1,236	1,078
TOTAL ..	1,546,312	1,472,574	1,283,850	332,278	308,930	537,371	26,557	29,674	32,713	38,337	59,327	36,479	2,594	3,461	1,734	19,841	19,238	20,997	21,514	24,394	15,519	6,990	5,981	2,572	16,296	17,261	27,371	2,010,719	1,940,840	1,958,605

TABLE No. 28.

DETAILED IMPORTS OF COTTON PIECEGOODS INTO BOMBAY.

(Imports in Thousands of Yards.)

	United Kingdom.			Japan.			U. S. A.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other countries.			Total.		
	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929	1927	1928	1929
GREY (Unbleached):—																														
Plain Grey:—																														
Chadars	12	..	12	..	26	52	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20	48	..	32	74	64
Dhutis, Saries, etc.	903	152	37	250	80	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	..	1,154	239	37
Drills and Jeans	188	116	62	5,912	4,093	5,928	1,161	900	421	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	15	21	54	7,275	5,130	6,464
Flannels and Flannelettes	2	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	12	..
Jaconets	20,961	25,467	19,844	.. 4	138	149	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	.. 9	..	5	20,974	25,610	20,001
Longcloth	10,586	13,308	7,502	66,053	66,356	131,065	..	..	..	..	..	..	..	..	..	..	..	..	4	..	..	..	2	..	1,778	1,559	5,510	78,421	81,226	144,076
Printers	..	1	22	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	22
Sheetings	3	13	2	11,961	4,733	10,167	478	225	386	19	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,641	493	1,320	16,101	5,466	11,876
T-cloth and Domestics	96	6	2	287	..	12	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	384	6	16
Unspecified Sorts	61	557	1,304	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	60	557	1,305
TOTAL PLAIN GREY	32,812	39,632	28,787	84,467	75,428	147,373	1,638	1,125	807	19	..	..	..	..	1	..	..	1	4	..	..	..	6	..	5,462	2,129	6,892	124,403	118,320	183,862
BORDERED GREY:—																														
Chadars	..	2	26	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7,460	2	26
Dhuties, etc.	5,643	9,981	14,512	1,816	1,450	4,081	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1 2	2	11,432	18,595
Drills and Jeans	2	1	..	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9	7	..
Flannels, etc.	9	82	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	82	..
Jaconets etc.	3	19	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19	1
Longcloth, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Printers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sheetings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
T-cloth, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Unspecified Sorts	30	12	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	12	2
TOTAL BORDERED GREY.	5,687	10,097	14,542	1,816	1,456	4,081	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	2	7,504	11,555	18,625
TOTAL GREY	38,499	49,729	43,329	86,283	76,884	151,454	1,638	1,125	807	19	..	..	..	..	1	..	..	1	4	..	..	..	6	..	5,463	2,130	6,894	131,907	129,875	202,487
WHITE BLEACHED:—																														
Chadars	18	25	4	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	18	25	5
Checks, etc.	1,550	1,632	850	..	..	..	10	17	25	..	..	..	..	..	..	..	..	..	..	14	..	..	..	..	..	..	6	1,560	1,664	881
Dhutis, etc.	11,064	15,401	16,350	130	1	..	..	..	..	..	..	..	..	..	..	3	..	..	..	5	..	..	..	8	2	..	..	11,200	15,407	16,358
Drills and Jeans	2,767	3,116	3,063	414	187	280	17	83	..	..	..	..	2	..	..	..	1	..	..	2	4	1	..	..	..	4	6	3,202	3,394	3,363
Flannels, etc.	40	1	2	..	..	21	..	..	..	..	..	..	..	1	..	..	..	..	..	5	..	..	5	..	..	..	..	40	7	23
Jaconets, etc.	1,781	2,106	1,373	..	30	34	329	587	697	111	114	44	..	3	..	63	51	81	1,414	2,210	541	5	12	17	27	102	37	3,729	5,214	2,824
Lawns	263	568	263	24	..	12	..	..	..	3	..	14	..	..	..	..	22	..	26	..	29	..	..	..	..	..	10	316	591	325
Longcloth	25,820	27,674	21,990	429	666	1,065	30	..	..	..	..	16	100	1	20	2,022	3,500	2,235	8	6	5	2	8	..	6	28	13	28,417	31,884	25,344
Mulls	35,676	48,133	39,235	..	..	118	..	..	..	..	34	..	..	..	..	43	..	..	1	20	..	..	10	12	30	6	41	35,750	48,203	39,407
Nainsooks	16,313	17,191	9,953	22	..	221	..	..	..	46	28	137	5	..	..	72	19	57	3,831	2,812	1,636	..	22	..	53	78	52	20,342	20,149	12,058
Sheetings	35	79	40	..	4	..	..	..	..	..	2	..	..	..	..	2	23	4	..	..	..	..	1	..	..	..	..	37	106	46
T-cloth, etc.	..	27	5	..	..	..	..	..	..	..	..	5	..	..	..	3	..	48	25	63	43	..	5	..	1	2	12	3,178	5,059	4,267
Twills	3,060	4,968	4,154	86	..	3	3	17	3	..	..	5	..	..	..	1	..	..	1,200	1,591	360	93	69	74	61	147	172	3,699	4,432	2,043
Unspecified Sorts	2,142	1,940	1,091	..	1	..	2	3	..	144	579	112	60	102	234															
TOTAL WHITE BLEACHED.	100,529	122,861	98,370	1,106	889	1,755	390	708	724	303	755	330	167	107	254	2,209	3,621	2,426	6,506	6,728	2,618	98	128	111	180	366	350	111,488	136,163	106,938

COLOURED, PRINTED OR DYED.																																	
PRINTED GOODS:—																																	
Cambrics	7,371	9,143	7,004	..	9	46	158	116	57	2	54	2	..	..	..	..	..	..	86	..17	2	..	32	1	..	29	47	7,617	9,401	7,158
Chadars	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	2	5
Checks, etc.	353	615	292	9	79	17	..	..	..	15	..	..	..	..	..	..	..	..	..	.. 4	..	..	..	..	..	9	..	386	698	308
Dhutis, etc.	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	..	..
Drills and Jeans	2,915	2,734	1,719	5,097	6,281	14,881	..	5	..	..	67	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	8,016	9,087	16,600
Flannels, etc.	76	66	73	1,229	193	409	..	1	..	2,251	2,497	1,355	..	..	..	..	..	..	..	..	..	..	..	..	26	..	..	3,582	2,757	1,837
Lungis	..	4	19	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	19
Prints and Chintz	42,813	51,889	37,093	115	1,057	2,581	15	11	12	949	2,495	751	..	..	..	2	..	..	284	230	133	..	..	1	8	105	6	44,185	55,787	40,577
Saries and Scarves	8,561	16,019	16,672	10	..	10	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	8,572	16,019	16,682
Sateens	1,304	1,441	1,391	..	9	27	..	..	..	9	54	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1,314	1,504	1,418
Shirtings	1,662	1,922	1,120	339	2,134	5,523	..	..	..	9	7	52	..	..	..	..	..	..	..	..	..	..	3	1	9	7	3	2,020	4,073	6,698
Twills	1,498	1,106	989	575	553	6	..	..	..	805	1,176	669	..	..	..	..	20	..	..	..	..	1	..	..	..	..	..	2,879	2,856	1,663
Woven Lungis, etc.	15	37	18	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	26	..	..	..	..	..	..	..	15	63	18
Unspecified	1,620	1,427	721	11	..	12	80	5	12	6	4	9	..	1	..	..	..	..	..	..	5	16	7	5	1	1	52	1,734	1,445	816
TOTAL PRINTED	68,195	86,404	67,109	7,386	10,316	23,512	252	138	81	4,047	6,354	2,837	..	1	..	2	20	..	371	277	139	17	42	7	58	143	114	80,327	103,695	93,799
DYED GOODS:—																																	
Cambrics	9,603	13,175	8,988	43	36	..	313	1,878	3,925	22	14	71	..	62	1	..	..	12	534	706	161	10	1	1	5	15	2	10,529	15,888	13,161
Chadars	2	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	6
Checks, etc.	3,595	4,778	4,904	150	149	79	9	9	2	..	23	58	..	3	..	2	..	..	..	85	160	4	..	..	..	..	1	3,760	5,046	5,204
Dhutis	10	14	181	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	14	181
Drills and Jeans	2,297	2,103	2,061	113	581	661	..	11	..	..	14	3	..	..	..	..	..	2	..	..	..	..	..	11	3	1	5	2,413	2,711	2,743
Flannels, etc.	24	72	84	1,502	1,228	1,282	..	..	..	88	161	177	..	..	..	..	..	..	..	..	..	..	3	1	..	..	..	1,614	1,464	1,544
Italian Cloth	7,949	14,822	7,400	143	155	151	5	4	..	293	748	684	..	..	..	..	..	..	33	..	..	12	5	..	128	10	..	8,562	15,742	8,235
Lungis	2	12	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	14	..
Prints and Chintz	88	102	115	..	..	73	..	..	..	..	..	..	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..	101	102	188
Saries and Scarves	7	85	33	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	1	7	87	34
Shirtings	10,015	11,567	14,340	1,038	1,109	2,218	..	..	..	23	23	3	..	..	..	..	..	25	5	..	..	3	..	..	6	1	36	11,090	12,700	16,623
Twills	5,370	7,920	5,583	151	314	328	..	11	..	713	1,321	981	..	..	2	..	..	40	..	..	..	6	16	4	12	58	11	6,252	9,639	6,950
Woven Lungis	123	226	165	..	..	..	..	..	..	..	..	3	..	..	..	10	..	7	..	..	..	..	3	..	4	5	..	136	233	173
Unspecified	4,283	3,448	2,658	1,805	960	1,202	252	60	80	44	15	51	6	4	23	..	..	2	34	65	49	100	143	105	72	102	46	6,595	4,797	4,216
TOTAL DYED	43,367	58,323	46,515	4,946	4,531	5,994	579	1,973	4,007	1,183	2,322	2,032	19	69	26	12	..	88	605	856	371	134	171	123	230	195	103	51,074	68,439	59,257
WOVEN COLOURED:—																																	
Cambrics	524	781	159	..	15	..	..	..	26	..	..	..	..	..	1	..	..	..	405	196	2	6	..	..	1	3	..	936	995	187
Chadars	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	3	..	..
Checks, etc.	2,478	5,652	5,041	310	134	108	21	..	..	14	46	103	..	3	5	..	..	..	4	2	3	..	10	4	3	4	12	2,814	5,850	5,276
Coatings, etc.	2,047	2,166	922	61	105	66	18	1	..	1,415	2,536	1,219	599	1,117	377	56	121	4	13	24	..	328	256	40	13	23	38	4,564	6,348	2,666
Dhutis	2	8	16	..	31	..	..	49	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	88	16
Drills and Jeans	37	39	36	5,960	8,799	15,573	..	..	..	..	89	34	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,997	8,927	15,642
Flannels, etc.	59	219	238	16	32	..	..	..	..	187	517	169	..	..	..	..	..	..	..	..	..	1	1	..	1	..	..	264	769	407
Lungis and Sarongs	10	84	262	..	..	..	..	..	..	..	..	..	..	..	..	..	9	6	..	..	..	..	..	1	..	..	3	10	93	273
Prints and Chintz	11	27	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	11	28	2
Saries and Scarves	35	72	57	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	5	..	44	77	59
Shirtings	1,781	2,139	2,205	3,916	4,584	2,175	6	..	..	66	60	12	..	3	..	7	..	7	..	..	..	4	1	5	39	6	4	5,819	6,793	4,408
Twills	258	86	5	5,870	8,051	7,348	..	..	..	129	5	17	..	7	..	3	..	..	..	..	..	1	..	..	2	..	..	6,263	8,153	7,370
Velvets	398	618	286	9	34	30	..	..	..	28	84	23	3	8	..	4	7	..	..	1	..	271	442	190	19	14	19	733	1,209	547
Unspecified	222	186	558	38	23	20	64	3	21	59	68	40	31	125	115	10	4	12	5	3	2	..	1	2	6	11	..	435	425	770
TOTAL WOVEN	7,863	12,076	9,789	16,188	21,809	25,318	109	53	48	1,897	3,409	1,616	634	1,263	498	81	142	29	427	226	8	611	712	242	85	67	76	27,894	39,756	37,623
TOTAL COLOURED, PRINTED & DYED	119,425	156,803	123,413	28,520	36,656	54,824	940	2,164	4,136	7,127	12,085	6,485	653	1,332	523	95	162	116	1,403	1,359	518	762	925	372	373	405	293	159,295	211,890	190,679
Fents of all kinds	11,196	11,803	11,061	14	182	241	20,681	21,844	21,635	26	33	71	..	2	..	..	..	..	131	201	99	26	24	15	21	65	5	32,096	34,156	33,126
TOTAL PIECEGOODS	269,649	341,196	276,173	115,923	114,611	208,275	23,649	25,841	27,303	7,475	12,873	6,886	820	1,440	779	2,304	3,783	2,543	8,044	8,288	3,234	886	1,083	497	6,037	2,966	7,542	434,786	512,084	533,231
Towels in the Piece	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1
Piecegoods of Cotton and Artificial Silk	6,374	8,954	4,406	36	891	10,678	222	815	874	5,425	10,333	6,584	519	719	390	4	7	32	7,638	8,729	5,403	2,432	1,979	465	2,153	3,359	2,225	24,804	35,787	31,057
Canvas	240	316	221	33	54	68	..	..	..	200	295	218	..	2	1	..	1	7	..	..	..	15	15	26	..	..	4	488	681	546
GRAND TOTAL	276,264	350,468	280,801	115,992	115,557	219,021	23,872	26,655	28,177	13,100	23,502	13,688	1,339	2,160	1,170	2,308	3,791	2,582	15,681	17,017	8,637	3,333	3,077	988	8,191	6,326	9,771	460,080	548,553	564,835

TABLE No. 29.

SUMMARY OF IMPORTS OF COTTON PIECEGOODS INTO BOMBAY.

(Quantities in thousands of yards.)

	United Kingdom.			Japan.			U.S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.
Grey Plain	32,812	39,632	28,787	84,467	75,428	147,373	1,638	1,125	807	19	..	..	..	..	1	..	..	1	4	..	..	..	6	..	5,462	2,129	6,892	124,403	118,320	183,862
Grey Bordered ..	5,687	10,098	14,542	1,816	1,456	4,081	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	2	7,504	11,555	18,625
White Bleached ..	100,529	122,861	98,370	1,106	889	1,755	390	708	724	303	755	330	167	107	254	2,209	3,621	2,426	6,506	6,728	2,618	98	128	111	180	366	350	111,488	136,163	106,938
Printed	68,195	86,404	67,109	7,386	10,316	23,512	252	138	81	4,047	6,354	2,837	..	1	..	2	20	..	371	277	139	17	42	7	58	143	114	80,327	103,695	93,799
Dyed	43,367	58,323	46,515	4,946	4,531	5,994	579	1,973	4,007	1,183	2,322	2,032	19	69	26	12	..	88	605	856	371	134	171	123	230	195	103	51,074	68,439	59,257
Woven Coloured ..	7,863	12,076	9,789	16,188	21,809	25,318	109	53	48	1,897	3,409	1,616	634	1,263	498	81	142	29	427	226	8	611	712	242	85	67	76	27,894	39,756	37,623
Fents of all descriptions	11,196	11,803	11,061	14	182	241	20,681	21,844	21,635	26	33	71	..	2	..	..	..	..	131	201	99	26	24	15	21	66	5	32,096	34,156	33,126
Towels in the piece ..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1
Piecegoods of Cotton and Artificial Silk ..	6,374	8,954	4,406	36	892	10,678	222	815	874	5,425	10,333	6,584	519	719	390	4	8	32	7,638	8,729	5,403	2,432	1,979	465	2,153	3,358	2,225	24,804	35,787	31,057
Canvas	240	316	221	33	54	68	..	..	..	200	295	218	..	..	1	..	1	7	..	..	..	15	15	26	..	..	4	488	681	546
TOTAL ..	276,264	350,468	280,801	115,992	115,557	219,021	23,872	26,655	28,177	13,100	23,502	13,688	1,339	2,160	1,170	2,308	3,791	2,582	15,681	17,017	8,637	3,333	3,077	988	8,191	6,326	9,771	480,080	548,553	564,835

TABLE No. 30.

EXPORTS OF COTTON PIECEGOODS OF INDIAN MANUFACTURE FROM BRITISH INDIA.

(In thousands of yards.)

Description.	European Countries.			China.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			Total.		
	1927.	1928.	1929.	1927.	1923.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1926.	1929.	1927.	1928.	1929.	1927.	1928.	1949.
GREY (UNBLEACHED):—																																
Chadars and Dhutis ..	..	..	..	..	..	..	..	2	..	285	497	563	3,344	1,747	3,326	..	..	..	340	566	409	68	70	63	3	8	16	..	..	4	4,040	2,889	4,381
Drillsand Jeans ..	17	71	1	..	..	..	21	3	..	5	23	38	128	108	107	147	48	17	78	132	63	14	5	74	6	3	30	..	..	..	418	394	329
T-cloths and Domestics .	..	..	..	..	..	..	17	17	..	1,475	1,870	1,632	368	180	636	..	6	..	..	110	143	38	43	19	..	..	9	..	..	..	1,897	2,225	2,440
Shirtings	..	7	..	..	..	..	..	241	13	321	271	438	293	1,009	1,292	..	58	18	24	141	71	98	140	106	590	35	67	..	..	2	1,327	1,903	2,008
Other Sorts	177	88	165	..	..	..	1,620	227	606	1,298	783	1,773	7,392	4,224	4,043	479	123	212	526	282	391	1,186	384	795	194	351	242	2	25	122	12,874	6,488	8,349
TOTAL GREY ..	195	166	166	..	..	..	1,658	490	619	3,384	3,445	4,444	11,525	7,267	9,406	626	235	246	969	1,233	1,078	1,404	641	1,057	794	397	364	2	25	127	20,557	13,900	17,508
WHITE (BLEACHED):—																																
Chadars and Dhutis ..	..	..	..	..	..	..	..	..	..	13	14	28	21	130	2	..	..	..	73	68	190	..	14	2	..	..	2	..	..	5	108	227	228
Drills and Jeans ..	..	..	..	..	1	..	..	..	..	2	..	..	15	12	29	35	..	..	20	19	5	20	55	..	22	7	3	1	..	..	114	94	38
T-cloths and Domestics..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1	..	..	..	28	18	3	..	..	48	1	2	..	..	..	..	30	21	52
Shirtings	..	..	..	..	..	..	..	..	..	..	3	14	11	32	24	..	..	..	24	12	4	4	5	5	..	14	..	..	..	..	39	66	46
Other Sorts	27	..	..	1	..	..	426	..	9	57	73	264	186	219	90	38	4	13	358	317	462	299	142	159	5	28	74	..	4	..	1,397	788	1,072
TOTAL WHITE ..	27	..	..	1	1	..	426	..	9	72	90	306	235	393	146	73	4	13	503	434	664	322	216	213	27	51	79	1	4	5	1,688	1,196	1,437
COLOURED, PRINTED OR DYED:—																																
Lungis and Saries ..	..	..	..	..	..	..	42	2	..	1,967	2,291	1,293	181	259	156	3	..	9	26,090	26,969	26,577	226	309	76	155	103	94	..	..	..	28,664	29,935	28,204
Drills and Jeans ..	113	10	143	22	36	29	344	5	7	34	21	39	620	442	574	202	..	37	260	256	243	656	1,946	1,223	94	71	53	2	..	19	2,346	2,783	2,370
Other Sorts	329	254	144	20	149	138	1,292	55	40	5,099	3,828	4,260	25,272	23,515	24,838	1,236	214	75	21,825	16,785	17,576	75,152	54,609	46,238	3,540	1,685	3,007	51	67	79	133817	101159	96,395
TOTAL COLOURED, PRINTED OR DYED ..	442	264	287	42	185	167	1,678	62	47	7,101	6,141	5,593	26,073	24,216	25,568	1,441	214	121	48,175	44,011	44,396	76,034	56,865	47,537	3,789	1,859	3,155	53	67	98	164826	133882	126969

See foot-note to Table 24.

TABLE No. 31.

EXPORTS OF COTTON PIECEGOODS OF INDIAN MANUFACTURE FROM BOMBAY.

(In thousands of yards.)

	European Countries.			China.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			TOTAL.		
	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.
GREY (Unbleached):—																																	
Chadars and Dhutis	..	..	..	..	..	..	..	2	..	285	497	563	3,344	1,747	3,326	..	..	..	39	316	41	68	70	63	2	7	14	..	..	..	3,739	2,639	4,007
Drills and Jeans	17	71	..	..	..	..	21	3	..	5	23	38	128	108	107	147	48	17	23	48	1	14	5	74	6	3	30	..	..	..	363	310	266
T-Cloths and Domestics	..	..	..	..	..	..	17	17	.	1,475	1,870	1,632	368	180	638	..	6	..	..	109	143	38	43	19	..	..	9	..	..	..	1,897	2,225	2,440
Shirtings	..	7	..	..	..	..	..	56	13	321	267	438	293	1,000	1,279	..	58	18	10	124	58	98	140	94	590	31	67	..	..	1	1,313	1,684	1,970
Other Sorts	177	86	165	..	..	..	1,620	227	606	1,298	783	1,773	7,392	4,224	4,043	479	123	212	326	182	319	1,184	384	795	188	351	242	1	24	107	12,665	6,383	8,262
TOTAL GREY ..	195	164	165		..	..	1.658	305	619	3,384	3,441	4,443	11,525	7,258	9,393	626	235	246	398	780	562	1,402	641	1,045	787	393	362	1	24	108	19,977	13,240	16,945
WHITE (Bleached):—																																	
Chadars and Dhutis	..	..	..	..	..	..	..	..	..	10	6	28	21	130	2	..	..	..	42	5	..	..	14	2	..	..	2	..	..	..	74	155	33
Drills and Jeans	..	..	..	..	..	..	..	..	..	2	..	..	15	10	28	35	..	..	5	6	..	20	55	.	..	..	..	..	..	..	76	71	28
T-Cloths and Domestics	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	7	1	..	..	48	..	..	..	..	..	..	..	7	50
Shirtings	..	..	..	..	..	..	..	..	..	..	3	14	11	32	24	..	..	..	6	4	..	2	4	5	..	14	..	..	..	..	19	56	43
Other Sorts	26	..	-		..	..	426	..	9	57	70	264	184	217	90	38	4	13	155	157	238	296	122	124	4	22	..	..	4	..	1,187	597	738
TOTAL WHITE ..	26	..	..	..	..	...	426	..	9	69	80	306	232	389	145	73	4	13	208	178	239	317	196	178	4	36	2	..	4	..	1,356	887	893
COLOURED, PRINTED OR DYED:—																																	
Lungis and Saris	..	..	..	..	..	..	42	2	..	1,952	2,193	1,187	181	259	156	3	..	9	269	78	32	223	303	72	18	24	9	..	..	..	2,690	2,860	1,464
Drills and Jeans	112	10	131	2	..	..	344	5	7	34	21	37	605	431	567	202	..	37	6	19	9	656	1,941	1,223	4	6	11	..	..	..	1,966	2,435	2,023
Other Sorts	281	188	119	5	3	3	1,292	55	40	5,098	3.824	4,238	25,252	23,452	24,829	1,236	214	75	5,751	3,775	2,718	74,867	54,131	45,803	3.333	1,375	2,577	40	32	53	117150	87,047	80,455
TOTAL COLOURED, PRINTED OR DYED	393	198	249	7	3	3	1,678	62	47	7,082	6,038	5,462	26,037	24,142	25,552	1,441	214	121	6,026	3,872	2,760	75,746	56,376	47,098	3,355	1,405	2,596	40	32	53	121806	92,341	83,942

See foot-note to Table 24.

TABLE No. 32.

RE-EXPORTS OF FOREIGN MANUFACTURED PIECEGOODS AND YARN FROM BRITISH INDIA.

—	YARN (In thousand pounds).												PIECEGOODS (In thousand yards).														
	Twist & Yarn.			Rope.			Sewing Thread.			Total.			Grey.			White.			Coloured, etc.			Fents.			Total.		
	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.
European Countries ..	3	4	1	..	..	..	4	1	16	7	5	17	49	..	31	34	13	12	59	39	59	1	14	15	143	65	118
China & Hongkong ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	2	10	8	56	71	26	..	..	..	58	82	38
Egypt & North Africa ..	27	10	..	..	..	..	1	..	..	28	10	..	4	70	..	..	..	8	2	1	6	..	..	..	6	71	14
Red Sea Ports	81	47	44	..	..	..	2	..	..	83	47	44	1,961	1,281	554	570	233	125	677	479	351	12	9	..	3,219	2,002	1,030
East Africa	9	14	3	..	..	..	40	47	36	49	60	39	3,127	2,158	949	373	284	233	1,613	1,576	989	..	1	1	5,113	4,019	2,172
Levant & Black Sea Ports..	36	22	28	..	..	..	..	..	..	36	22	28	479	224	..	..	..	..	..	..	..	..	..	2	479	224	2
Ceylon & Straits	7	6	3	..	..	..	1	1	1	8	7	5	453	524	287	880	830	686	835	1,002	802	4	2	..	2,172	2,358	1,775
Persian Gulf	938	527	428	3	..	..	11	6	5	952	533	434	8,653	6,357	5,134	2,827	3,269	2,632	8,887	10,228	8,445	..	15	15	20,367	19,869	16,226
South Africa	..	..	..	..	..	..	9	18	9	9	18	9	14	17	8	302	145	116	440	194	418	..	..	..	757	356	543
Other countries	..	..	..	..	..	..	..	..	..	..	..	..	5	4	12	..	..	..	3	69	5	4	32	23	12	105	41
TOTAL ..	1,102	631	598	4	..	..	66	73	68	1,173	704	576	14,745	10,636	6,980	4,988	4,783	3,819	12,571	13,659	11,102	22	74	57	32,325	29,152	21,959

TABLE No. 33.

RE-EXPORTS OF FOREIGN MANUFACTURED PIECEGOODS AND YARN FROM BOMBAY.

Countries	YARN (In thousand pounds)												PIECEGOODS (In thousand yards).														
	Twist & Yarn.			Rope.			Sewing Thread.			TOTAL.			Grey.			White.			Coloured.			Fents.			TOTAL.		
	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.	1927.	1928.	1929.
European Countries	..	..	..	..	..	..	3	1	15	3	1	15	49	..	23	32	13	2	47	35	15	1	14	15	129	61	55
China and Hongkong ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	2	10	6	56	71	26	..	..	..	58	81	35
Egypt and North Africa ..	27	10	..	..	..	..	1	..	..	28	10	..	4	70	..	..	..	..	..	1	..	..	..	..	4	71	..
Red Sea Ports	81	47	44	..	..	..	2	..	..	83	48	44	1,909	1,277	549	540	161	117	653	475	351	12	9	..	3,115	1,923	1,017
East Africa	9	14	3	..	..	..	40	47	36	49	60	39	3,126	2,158	949	366	272	181	1,609	1,574	986	..	1	1	5,103	4,005	2,118
Levant and Black Sea Ports	36	22	28	..	..	..	..	..	..	36	22	28	479	224	..	..	..	..	..	..	..	..	..	2	479	224	2
Ceylon and Straits	7	6	3	..	..	..	1	1	1	8	7	5	196	157	41	594	480	260	632	787	673	..	2	..	1,422	1,427	974
ersian Gulf	938	527	428	3	..	..	10	6	5	952	533	434	8,594	6,285	5,034	2,476	2,789	2,346	6,842	8,186	6,917	..	15	13	17,913	17,275	14,309
South Africa	..	..	..	..	..	..	9	17	9	9	18	9	14	17	8	41	2	24	438	188	418	..	..	..	494	207	451
Other Countries	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	..	..	..	3	18	4	4	30	21	7	47	33
TOTAL ..	1,099	628	507	4	..	..	65	73	66	1,168	701	573	14,371	10,189	6,615	4,052	3,728	2,936	10,281	11.335	9,391	18	71	53	28,722	25,322	18,994

TABLE No. 34.

TABLE SHOWING THE APPROXIMATE YARDAGE OF PIECEGOODS AVAILABLE FOR CONSUMPTION IN INDIA.

(In millions of Yards.)

	'10-11.	'11-12	'12-13.	'13-14	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26.	'26-27.	'27-28.	'28-29.
Total Indian Mill Production..	1,043	1,136	1,220	1,164	1,136	1,441	1,578	1,614	1,451	1,640	1,581	1,732	1,725	1,792	1,970	1,954	2,259	2,357	1,893
Less—Exports by Sea	100	81	87	89	67	113	264	189	149	197	146	161	157	165	181	165	197	169	149
Exports by Land	34	37	38	41	43	48	45	45	38	42	24	26	29	36	49	68*	83*†	88*†	95 * †
Balance	909	1,018	1,095	1,034	1,026	1,280	1,269	1,380	1,264	1,401	1,411	1,545	1,539	1,591	1,740	1,721	1,979	2,100	1,649
Imports	2,308	2,438	3,023	3,197	2,446	2,148	1,934	1,556	1,212	1,081	1,510	1,090	1,593	1,486	1,823	1,564	1,788	1,973	1,937
Total	3,217	3,456	4,118	4,231	3,472	3,428	2,203	2,936	2,476	2,482	2,921	2,635	3,132	3,077	3,563	3,285	3,767	4,073	3,586
Less—Exports by Sea	68	76	67	62	35	41	97	85	114	89	61	74	75	61	54	35	29	34	24
Exports by Land	78	100	108	93	83	88	65	65	53	56	44	36	51	51	59	116*	131*†	118*†	121
Total quantity of Piecegoods available for consumption in India	3,071	3,280	3,943	4,076	3,354	3,299	2,041	2,786	2,309	2,337	2,816	2,525	3,006	2,965	3,450	3,134	3,607	3,921	3,441

From 1909-10 to 1924-25 the figures in both the tables are taken *en bloc* from the " Notes on Hand Loom Weaving " by Mr. R. D. Bell.

NOTE:—With effect from 1st April 1925, the Government of India discontinued the publication of "Accounts relating to the trade by land of British India with other countries." Since then, the statistics in question are published in Special Supplements to the *Indian Trade Journal* in an abbreviated form. The revised form does not affect the above table materially but in Table 35 it has not been possible to separate the land export figures for Indian and foreign yarn. This, however, does not affect the approximate accuracy of the figure showing the balance of yarn available for consumption in India.

† Maunds converted into lbs. and lbs. converted into yds: 1 Maund=82⅔ lbs; 1 lb.=4·27 yds.

TABLE No. 35.

TABLE SHOWING THE APPROXIMATE POUNDAGE OF YARN AVAILABLE FOR CONSUMPTION IN INDIA.

(In millions of Lbs.)

	'10-11.	'11-12.	'12-13.	'13-14.	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26	'26-27.	'27-28.	'28-29.
Total Indian Mill Production	610	625	688	682	652	722	681	660	615	636	660	693	706	617	719	686	807	809	648
Less—Exports by Sea	183	151	204	198	134	160	169	122	64	152	83	81	57	39	37	32	42	25	24
Exports by Land	8	10	11	9	9	8	9	8	8	9	6	7	7	7	9	7*	8*†	5*†	5 * †
Balance	419	464	473	475	509	554	503	530	543	475	571	605	642	571	673	647	757	779	619
Imports	33	42	50	44	43	40	30	19	38	15	47	57	59	45	56	52	49	52	44
Total	452	506	523	519	552	594	533	549	581	490	618	662	701	616	729	699	806	831	663
Less—Export by Sea	1	1	1	1	1	1	2	1	1	3	..	1	2	2	1	1	1	1	..
Exports by Land	4	7	9	7	8	8	5	6	5	4	3	3	5	4	4	..	..	..	..
Quantity of Yarn available for consumption in India	446	499	514	511	543	586	526	543	574	483	615	658	692	610	724	698	805	830	663
Cloth produced in India in millions of pounds.	246	267	285	274	277	352	377	381	350	384	367	403	405	402	459	465	539	568	446
Approximate equivalent in Yarn (taking 100 lbs. of yarn=112 lbs. of piecegoods.) ..	219	238	254	244	247	314	337	340	312	342	328	360	362	359	410	415	481	507	384
Real balance of Yarn available for sale in India.	227	261	260	267	296	272	189	203	262	141	287	298	335	251	314	283	324	323	279

*Includes re-exports also. † Maunds converted into lbs. at the rate of 82⅔ lbs.=1 Maund.

See foot-note to Table 12 regarding strikes in Bombay mills.

TABLE No. 36.

PROGRESS OF JAPAN COTTON MILLS DURING THE LAST 16 YEARS.

(The information is extracted from the half-yearly statistics published by the Japan Cotton Spinners' Association.)

Term.	No. of Companies.	Capital.		Reserve Funds.	No. of Mills.	Spindles		Doubling Spindles.	Looms.
		Authorised.	Paid up.			Ring.	Mule.		
Half-year ending		Yen.	Yen.	Yen.					
June, 1913	44	115,536,400	82,522,909	31,217,859	150	2,237,904	49,360	308,672	23,784
December, 1913	44	113,036,401	86,444,059	33,808,119	152	2,365,094	49,405	320,812	24,224
June, 1914	43	114,036,400	88,710,272	35,454,288	154	2,526,172	51,170	330,384	25,325
December, 1914	42	109,676,400	85,820,424	36,639,349	157	2,606,004	51,170	348,766	25,443
June, 1915	42	109,226,400	85,211,327	37,348,858	159	2,724,452	48,530	348,739	28,487
December, 1915	41	110,176,400	86,011,677	38,663,064	161	2,754,124	53,390	355,318	30,068
June, 1916	39	108,426,400	86,033,187	39,806,107	160	2,764,588	51,450	365,566	30,562
December, 1916	40	137,290,150	99,641,818	48,952,381	161	2,825,944	49,960	370,681	31,295
June, 1917	39	152,730,150	108,186,750	56,847,311	163	2,890,760	51,170	375,306	33,040
December, 1917	43	162,830,150	115,623,020	70,037,275	170	3,008,568	51,910	383,458	36,181
June, 1918	41	176,202,650	127,055,220	71,457,603	170	3,064,922	51,910	583,074	37,607
December, 1918	43	192,877,650	138,494,595	92,426,047	177	3,175,768	51,910	384,872	40,391
June, 1919	48	202,177,650	147,157,670	110,447,795	184	3,282,754	52,330	400,307	42,400
December, 1919	54	221,927,650	165,758,695	139,073,867	190	3,435,932	52,330	410,690	44,401
June, 1920	56	315,427,650	248,180,420	153,923,042	198	3,637,310	52,330	434,736	49,826
December, 1920	56	394,327,650	276,535,896	165,697,053	198	3,761,250	52,330	466,460	50,583
June, 1921	58	410,017,650	286,789,308	172,110,853	201	3,939,534	49,370	492,204	51,761
December, 1921	61	429,577,650	295,648,358	182,040,774	217	4,116,616	44,510	533,384	54,994
June, 1922	67	472,807,650	319,612,328	194,010,558	232	4,338,759	44,510	573,486	59,693
December, 1922	64	462,107,650	317,148,075	202,774,376	235	4,472,112	45,500	602,032	60,765
June, 1923	62	468,427,650	321,654,393	209,984,818	235	4,618,946	48,470	635,212	62,205
December, 1923	70*	530,277,650	376,272,935	217,407,870	241	4,422,428	14,370	510,031	64,460
June, 1924	69*	559,750,000	396,081,600	213,411,662	245	4,832,552	17,340	581,583	66,283
December, 1924	69*	575,302,500	398,163,443	219,043,315	247	5,100,546	25,150	685,995	68,579
June, 1925	64*	570,612,500	394,567,318	223,098,069	242	5,266,000	26,040	723,824	71,702
December, 1925	64*	551,362,500	382,714,817	223,531,448	243	5,413,094	34,090	759,632	73,381
June, 1926	65*	558,416,650	394,488,167	228,827,952	247	5,551,607	34,420	780,404	74,193
December, 1926	64*	539,237,500	391,305,247	231,149,181	247	5,644,772	35,080	789,688	77,043
June, 1927	64*	539,527,500	390,703,307	233,953,175	247	5,892,620	36,994	788,916	76,163
December 1927	64*	535,077,500	391,550,767	238,367,331	257	6,079,272	36,994	787,490	78,352
June 1928	68*	562,902,500	426,376,017	243,987,627	258	6,230,512	41,674	792,138	79,777
December 1928	72*	552,196,250	419,792,127	249,978,831	259	6,425,500	41,674	809,452	81,209
June, 1929	72*	558,696,250	428,098,852	257,406,526	259	6,487,720	41,674	807,100	78,870
December, 1929	70*	560,846,250	429,415,222	259,756,504	258	6,795,502	41,014	808,324	77,898

* Including non-members of the Japan Cotton Spinners' Association.

TABLE No. 37.

JAPAN'S COTTON CONSUMPTION.

(Figures extracted from the half-yearly publication of the Japan Cotton Spinners' Association.)

Years.	Indian.	American.	Chinese.	Egyptian and African.	Annam and Saigon.	Korean	Sundries.	Total.
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
1903	220,058,084	66,841,125	81,711,917	8,308,958	7,206,191	..	6,116,958	390,243,233
1904	145,470,175	37,289,983	127,976,550	7,346,125	6,290,700	..	4,452,475	328,826,008
1905	215,531,242	124,278,875	70,662,350	7,365,525	2,621,333	..	2,831,175	423,290,500
1906	213,902,368	119,326,058	97,386,216	6,718,950	2,688,083	..	4,251,825	444,273,500
1907	265,737,875	111,216,408	67,479,692	7,008,467	5,027,208	..	3,645,008	460,114,658
1908	230,701,058	95,674,700	76,140,575	9,406,175	7,154,158	..	4,166,275	423,242,941
1909	306,535,475	105,293,050	53,332,225	13,087,891	6,366,292	..	4,787,692	489,402,625
1910	372,808,800	69,456,508	79,219,308	11,374,717	4,823,683	..	5,909,009	543,592,025
1911	297,798,250	111,540,908	110,200,125	13,506,525	1,837,833	..	4,321,184	539,204,825
1912	368,062,933	214,251,250	31,654,633	15,086,558	3,735,384	..	3,441,058	636,231,816
1913	434,685,666	202,441,016	46,621,309	16,699,942	7,547,250	..	4,143,508	712,138,691
1914	549,868,658	170,397,933	36,528,292	15,161,483	4,742,225	..	7,158,842	783,857,433
1915	559,320,525	209,035,492	18,389,108	13,436,266	2,641,083	..	4,998,742	807,821,216
1916	593,978,108	235,615,875	29,506,075	16,421,546	9,069,166	6,744,540	4,251,590	895,586,900
1917	590,521,080	242,144,925	42,305,808	14,717,091	3,715,905	8,194,558	4,344,308	905,943,675
1918	453,072,641	280,374,975	83,091,375	14,769,342	3,187,334	11,790,775	6,941,733	853,228,175
1919	376,648,588	355,589,221	130,970,193	15,588,908	2,265,292	11,454,470	5,037,182	897,553,824
1920	482,881,416	310,370,393	30,684,616	11,558,208	2,041,258	9,412,820	5,367,604	852,316,315
1921	521,998,441	304,763,617	3,037,340	14,600,500	3,923,158	8,744,408	3,479,358	860,546,824
1922	615,242,183	389,759,225	3,626,017	19,652,842	5,563,967	8,354,600	5,680,941	1,047,879,775
1923	652,798,508	296,423,592	25,836,858	22,140,542	2,519,492	12,054,233	7,929,408	1,019,702,633
1924	563,969,233	282,197,025	58,888,450	36,176,192	1,461,775	20,443,692	5,877,333	969,013,700
1925	637,749,440	378,526,322	47,050,425	34,567,864	2,712,025	18,994,691	9,742,440	1,129,343,210
1926	664,655,716	486,464,350	19,956,425	43,557,383	1,011,383	12,512,942	8,763,400	1,236,921,599
1927	551,571,275	562,091,700	15,841,558	39,414,575	2,958,633	9,768,591	7,474,050	1,189,120,382
1928	510,871,795	511,694,394	60,928,568	36,900,193	1,663,337	11,052,982	7,069,534	1,140,180,803
1929	643,388,869	565,561,191	29,004,654	42,942,636	572,363	14,876,498	7,260,005	1,303,606,216

NOTE:—Korean cotton before 1916 is totalled under "Sundries."

TABLE No. 38.

JAPAN'S COTTON YARN PRODUCTION AND EXPORTS.

YEAR.	Average Working Spindles.	Production. (Bales of 400 lbs.)				Exports. (Bales of 400 lbs.)						
		16s. warp.	20s. weft.	Others.	Total.	China.	Hongkong.	British India.	Philippine Islands.	Korea.	Other countries.	Total.
1903	1,297,966	330,667.5	175,843.0	295,227.5	801,738.0	279,274	17,742	5	1,233	8,945	4	307,203
1904	1,249,086	251,867.0	157,048.0	286,297.5	695,212.5	215,159	22,749	..	1,512	17,840	47	257,308
1905	1,329,404	309,173.0	209,816.0	386,547.5	905,536.5	232,666	7,384	90	2,311	24,867	64	267,383
1906	1,404,714	323,664.0	227,628.0	393,873.5	945,165.5	243,219	6,253	15	2,277	15,462	121	267,348
1907	1,458,020	341,433.0	218,665.0	423,384.5	983,482.5	190,868	7,829	396	2,215	25,073	93	226,475
1908	1,367,631	224,897.5	209,475.0	444,198.0	878,570.5	134,267	6,511	41	2,645	21,807	2,573	167,843
1909	1,569,080	295,802.0	229,763.5	499,678.5	1,025,244.5	236,102	3,389	15	1,524	14,725	3,123	258,878
1910	1,741,168	338,175.0	258,412.5	538,193.0	1,134,780.5	301,535	17,953	701	3,503	19,825	4,118	347,635
1911	1,784,064	295,065.5	262,298.5	571,903.0	1,129,267.0	234,324	12,918	1,809	3,076	22,828	10,054	285,009
1912	1,984,191	346,844.5	335,821.0	669,544.0	1,352,209.5	304,199	29,091	989	3,625	21,034	15,994	374,933
1913	2,167,926	396,645.5	371,522.5	749,814.0	1,517,982.0	389,297	34,031	3,258	3,296	15,237	23,620	468,739
1914	2,369,801	388,992.0	439,672.5	837,516.0	1,666,181.0	455,124	66,124	3,144	4,791	19,020	21,787	569,990
1915	2,463,376	393,027.0	443,040.5	884,197.0	1,720,264.5	463,921	65,241	1,565	3,629	26,688	14,848	575,892
1916	2,757,299	409,053.0	497,291.0	1,019,234.5	1,925,579.0	440,158	50,381	11,744	1,889	26,137	16,839	547,148
1917	2,850,637	359,623.0	528,603.0	1,035,615.5	1,923,841.5	356,576	58,405	9,313	3,260	27,597	15,702	470,853
1918	2,936,495	228,818.5	511,538.0	1,063,509.5	1,803,866.0	231,689	62,598	79,426	5,685	13,053	29,062	421,513
1919	3,179,568	204,486.6	539,748.0	1,176,548.0	1,920,782.5	156,261	35,638	4,753	693	16,047	16,945	230,337
1920	3,191,753	196,928.5	191,141.5	1,128,906.0	1,816,976.0	166,711	58,349	47,615	2,548	5,535	24,167	304,925
1921	3,162,353	215,682.5	436,629.5	1,159,038.0	1,811,350.0	174,584	56,211	37,164	1,418	..	22,884	292,261
1922	3,967,265	205,489.5	746,731.0	1,276,025.5	2,228,246.0	212,862	83,394	68,319	2,896	..	26,591	394,062
1923	4,079,855	170,357.0	680,708.0	1,320,088.0	2,171,153.0	121,568	40,108	58,937	2,267	..	28,778	248,325
1924	4,115,692	135,844.0	631,476.0	1,305,497.5	2,072,817.5	96,536	61,493	80,840	1,799	..	29,692	270,361
1925	4,669,753	142,796.0	779,203.5	1,514,784.0	2,436,783.5	132,778	58,788	87,172	3,176	..	28,888	310,801
1926	5,002,932	146,983.0	795,170.0	1,665,599.5	2,607,746.5	72,640	29,286	72,283	3,201	..	28,140	205,550
1927	4,831,429	140,924.0	784,673.0	1,605,095.5	2,530,692.5	28,762	12,887	54,508	1,921	..	19,577	117,654
1928	4,983,089	33,522.5	701,215.5	1,717,124.0	2,451,862.0	22,626	15,921	17,260	1,217	..	14,632	71,656
1929	6,149,365	5,167.5	847,707.0	1,939,711.5	2,792,586.0	17,637	6,988	27,514	1,826	..	13,436	67,401

TABLE NO. 39.
JAPAN'S CLOTH PRODUCTION.

Year.	Average Working looms.	Production of cotton piece-goods.	Yarn consumed.*
		Yards.	lbs.
1903	4,963	72,702,213	20,771,345
1904	4,891	80,947,348	22,484,284
1905	6,420	114,908,132	36,454,146
1906	8,491	137,773,415 Doz. 32,784	40,702,848
1907	9,245	135,253,029 Doz. 02,533	44,262,958
1908	9,496	147,443,838	47,676,427
1909	11,585	181,976,972	57,388,586
1910	14,911	226,313,958	71,197,654
1911	17,884	289,039,671	82,498,136
1912	20,208	342,584,684	93,562,721
1913	23,299	416,725,357	11,159,616
1914	24,911	454,901,674	126,863,966
1915	27,687	502,076,621	124,632,631
1916	30,110	560,181,108	136,413,408
1917	31,920	594,649,419	142,770,758
1918	36,365	656,935,420	160,301,569
1919	40,969	739,390,012	179,788,560
1920	44,635	762,037,360	189,651,320
1921	44,109	700,697,985	179,427,501
1922	51,033	869,327,652	214,327,505
1923	52,972	1,000,708,890	240,979,975
1924	56,351	1,030,905,658	241,319,095
1925	62,976	1,179,524,733	274,472,668
1926	65,699	1,277,726,954	294,334,545
1927	66,733	1,294,668,822	293,166,913
1928	70,606	1,382,034,413	303,008,225
1929	67,070	1,538,249,015	336,276,152

* Sub-work by spinners' only.

Sub-work by spinners means that the table in question was prepared from the reports of the weaving companies which are affiliated to the Japan Cotton Spinners' Association.

TABLE NO. 40.

STATISTICS.

STATEMENT of Imports of Piecegoods of British Manufacture (Grey, Bleached, Coloured and Printed) and of Yarns (Grey and Dyed) from Great Britain into Bombay, Calcutta and Madras, from the years 1859 to 1929, both inclusive.

YEAR.	PIECEGOODS.			YARNS.		
	Bombay.	Calcutta.	Madras.	Bombay.	Calcutta.	Madras.
	Sq. Yards.	Sq. Yards.	Sq. Yards.	Lbs.	Lbs.	Lbs.
1859	307,086,509	520,899,016	20,425,632	12,899,875	20,043,485	5,741,441
1860	267,443,986	403,351,123	20,648,072	4,571,134	16,641,847	5,656,930
1861	272,573,717	418,671,687	14,628,188	5,578,828	13,933,256	3,694,985
1862	178,803,604	295,508,637	9,748,215	4,811,384	9,594,896	1,675,239
1863	232,321,038	234,645,916	16,352,677	5,592,995	10,394,931	3,702,562
1864	189,812,984	223,036,538	14,787,062	4,268,662	8,742,699	3,447,635
1865	175,486,677	319,047,954	17,291,103	4,073,811	6,981,809	2,232,948
1866	243,476,368	351,572,331	22,081,805	6,877,968	10,795,517	4,629,986
1867	316,784,109	528,434,956	23,258,498	6,568,619	13,006,019	4,684,638
1868	555,337,050	619,101,683	31,793,397	7,780,033	13,236,453	6,873,398
1869	296,158,439	518,741,346	29,683,469	7,981,949	11,858,210	7,773,636
1870	272,898,226	687,639,911	45,750,099	9,946,299	16,816,936	6,649,598
1871	305,416,233	684,926,367	47,560,133	6,097,531	12,041,848	8,876,841
1872	262,849,273	657,123,291	48,177,871	6,163,813	11,490,636	8,616,040
1873	349,631,830	664,987,114	57,666,809	8,667,090	11,192,248	8,918,841
1874	292,843,697	765,762,164	49,878,834	8,867,978	14,041,520	10,510,639
1875	305,917,934	744,439,224	44,683,288	6,863,763	12,945,102	10,104,020
1876	356,940,508	733,913,330	54,875,423	8,246,211	12,090,167	9,664,609
1877	354,779,192	885,688,850	39,106,318	10,624,710	14,364,841	8,683,595
1878	344,068,807	749,233,431	47,038,579	7,754,005	13,967,396	8,373,916
1879	343,811,233	788,759,250	61,375,691	7,469,113	10,580,436	9,581,363
1880	531,050,559	1,007,531,497	77,010,037	13,024,923	16,446,089	12,108,002
1881	544,890,697	947,329,460	82,451,852	12,326,706	13,597,371	11,099,762
1882	500,248,293	883,611,784	106,615,818	12,019,123	14,780,667	13,069,871
1883	572,738,196	878,949,353	107,868,579	16,220,463	13,478,764	11,033,824
1884	568,220,318	908,294,475	120,841,003	14,299,380	15,313,840	13,114,875
1885	547,773,459	911,987,148	93,757,204	14,132,372	13,473,067	99,597,197
1886	700,061,881	1,159,407,968	143,318,736	17,087,709	14,177,149	13,937,810
1887	585,502,258	988,370,500	117,502,619	14,990,151	14,040,137	13,432,638
1888	652,344,548	1,045,951,384	138,271,060	16,595,176	14,778,545	14,570,258
1889	634,608,171	1,031,000,980	144,140,943	13,011,348	11,836,681	13,393,848
1890	665,550,786	1,037,911,379	115,224,797	15,805,515	12,455,601	13,284,690
1891	572,065,309	961,686,226	108,083,576	15,526,869	12,484,617	14,666,189
1892	548,944,867	1,013,742,658	93,892,712	12,427,053	10,108,327	10,390,439
1893	604,439,138	1,009,441,511	106,086,291	10,466,233	13,124,097	11,387,889
1894	719,324,449	1,161,138,343	140,749,235	11,723,808	10,529,734	12,547,763
1895	484,780,087	925,203,136	99,427,366	10,857,586	10,689,066	10,188,466
1896	574,410,316	1,163,967,702	86,265,292	11,649,977	13,403,663	15,402,931
1897	472,597,133	932,328,974	121,396,515	11,788,246	13,299,211	13,650,022
1898	557,597,951	1,202,254,978	91,950,978	10,238,969	11,412,068	11,673,878
1899	611,556,220	1,266,926,546	93,492,746	10,441,484	10,729,842	11,532,812
1900	461,938,302	1,086,463,274	120,383,837	5,892,081	9,435,371	9,496,085
1901	629,976,200	1,127,753,500	129,392,500	7,911,750	11,050,890	9,564,200
1902	475,541,800	1,176,051,500	119,878,000	6,299,820	7,411,640	9,438,560
1903	520,373,400	1,119,542,300	129,898,800	5,300,460	6,442,050	6,699,580
1904	593,591,100	1,193,265,900	145,618,800	6,221,400	6,613,460	8,056,710
1905	637,039,600	1,292,516,900	119,829,700	11,368,420	11,443,550	10,175,810
1906	611,705,100	1,189,552,900	142,636,200	10,548,720	10,300,210	10,260,270
1907	646,598,400	1,298,662,500	131,107,800	10,419,750	9,921,670	7,601,280
1908	470,956,400	1,005,027,600	200,636,400	10,894,540	9,019,320	10,432,380
1909	481,389,100	1,180,586,000	108,497,400	16,251,580	8,448,010	6,169,190
1910	624,859,600	1,129,898,600	109,976,800	8,410,140	6,384,450	6,891,410
1911	622,516,400	1,226,065,400	138,414,300	12,842,440	9,179,460	8,364,340
1912	658,026,700	1,451,819,200	173,698,700	13,298,110	11,913,170	10,745,130
1913	804,333,100	1,547,872,400	210,797,700	13,628,700	7,519,860	9,497,740
1914	617,498,700	1,378,930,300	160,552,000	13,538,110	9,985,330	8,280,700
1915	354,966,900	1,052,246,400	106,332,200	15,423,650	8,974,950	10,801,200
1916	481,857,500	1,035,437,900	88,153,700	8,931,510	5,922,490	7,583,020
1917	851,853,300	898,872,200	78,886,500	5,185,900	5,646,600	6,295,900
1918	429,754,300	449,044,800	33,046,000	2,054,500	2,211,400	3,490,800
1919	275,575,100	423,299,200	37,684,300	3,217,300	2,401,100	3,201,100
1920	569,054,700	656,277,100	69,872,000	10,850,000	5,096,900	6,011,600
1921	265,737,000	744,049,100	50,486,100	18,383,900	7,573,200	7,257,800
1922	410,565,000	854,974,300	77,837,700	21,204,800	7,284,200	7,471,600
1923	476,873,200	797,622,700	89,096,800	9,024,500	5,154,800	5,978,300
1924	553,405,800	938,652,800	91,324,300	9,281,600	4,280,600	5,613,800
1925	524,457,900	767,338,700	72,441,200	6,244,300	4,184,500	4,465,500
1926	504,044,100	902,411,700	93,138,100	8,809,600	4,286,100	6,244,000
1927	576,045,900	924,941,700	84,499,100	8,681,600	5,262,900	6,660,400
1928	687,653,200	710,112,300	92,249,700	9,089,800	4,960,500	6,791,500
1929	511,977,900	687,826,200	108,049,200	8,318,800	4,031,000	8,447,700

Figures from "Accounts relating to Trade and Navigation of the United Kingdom."

STATISTICS OF COTTON SPINNING AND WEAVING IN INDIAN MILLS in the twelve months April to March (1929-30), as compared with 1927-28 and 1928-29.

No. 1.—*ABSTRACT STATEMENT of the QUANTITY (in pounds) of YARN Spun.*

[NOTE.—The statistics of yarn represent the quantities of all yarn actually spun in the mills whether they are subsequently woven in the mills or not.]

	Twelve Months, April to March.		
	1927-28.	1928-29.	1929-30.
British India.			
Bombay	491,839,977	329,855,906	467,289,325
Madras	68,747,894	69,036,343	74,502,414
Bengal	34,347,044	30,021,949	37,052,844
United Provinces	66,611,123	60,328,337	76,416,492
Ajmer-Merwara	4,230,410	4,992,170	5,695,294
Punjab	3,780,455	3,016,355	3,717,397
Delhi	12,106,954	14,319,170	18,441,539
Central Provinces and Berar	42,860,080	44,057,064	45,110,508
Burma	63,975	2,047,814	2,575,574
TOTAL ..	724,587,912	557,675,108	730,801,387
Foreign Territory.			
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad, Wadhwan, Gwalior (Ujjain), Kishangarh, Cambay, Kolhapur, Cochin (*a*), Rajkot (*a*) and the French Settlements at Pondicherry.	84,352,461	90,620,848	102,607,626
GRAND TOTAL ..	808,940,373	648,295,956	833,409,013

(*a*) Figures for Cochin are being reported from April, 1928 and for Rajkot from January, 1930.

No. 2.—*ABSTRACT STATEMENT of the QUANTITY of WOVEN GOODS Manufactured.*

[NOTE.—The weight in pounds represents the weight of all woven goods; the measure in yards relates only to grey and coloured piecegoods, and is estimated from the poundage on a conventional basis; the figures in dozens relate to grey and coloured goods other than piecegoods, and to hosiery, the weight of these being estimated mainly on a conventional basis and included in the poundage.]

		Twelve Months, April to March.		
		1927-28.	1928-29.	1929-30.
British India.				
Bombay	pounds.	421,590,878	284,057,132	376,413,138
	yards.	1,828,517,162	1,293,989,878	1,724,925,196
	dozens.	920,817	640,677	960,219
Madras	pounds.	19,949,135	19,632,308	20,714,170
	yards.	59,964,330	60,021,325	64,054,279
	dozens	152,518	195,131	270,474
Bengal	pounds.	8,307,209	9,958,684	14,342,990
	yards.	35,829,888	43,641,404	63,166,254
	dozens.	120,672	156,100	175,530
United Provinces	pounds.	25,114,558	25,698,030	30,339,280
	yards.	92,026,349	98,806,633	117,919,380
	dozens.	122,601	137,607	205,639
Ajmer-Merwara	pounds.	3,360,445	3,777,887	4,420,958
	yards.	12,661,010	13,725,916	15,653,049
	dozens.	208	162	524
Punjab	pounds.	1,549,076	962,086	1,094,629
	yards.	5,863,767	3,618,708	3,937,830
	dozens.	17	....	1,261
Delhi	pounds.	10,205,350	12,161,761	15,938,598
	yards.	33,946,750	41,376,787	53,833,217
	dozens.	18,673	22,596	15,422
Central Provinces and Berar	pounds.	19,216,550	20,265,072	21,342,863
	yards.	71,948,054	77,779,723	81,610,432
	dozens.	24,315	24,797	26,844
TOTAL ..	pounds.	509,293,201	376,512,960	484,606,626
	yards.	2,140,757,310	1,632,960,374	2,125,099,637
	dozens.	1,359,821	1,177,070	1,655,913
Foreign Territory.				
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad, Wadhwan, Gwalior (Ujjain), Cambay, Rajkot (*a*), Porbandar (*a*), Kolhapur, (*b*), Cochin (*b*) and the French Settlements at Pondicherry	pounds.	58,512,844	69,143,613	77,452,105
	yards.	215,807,495	260,308,281	293,880,288
	dozens.	87,878	102,426	81,269
GRAND TOTAL ..	pounds.	567,806,045	445,656,573	562,058,731
	yards.	2,356,564,805	1,893,268,655	2,418,979,925
	dozens.	1,447,699	1,279,496	1,737,182

(*a*) Includes figures for Rajkot and Porbandar from January, 1930.
(*b*) Figures for Kolhapur and Cochin are being reported from June 1927 and April 1928, respectively.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.

BOMBAY PRESIDENCY. **BOMBAY ISLAND.**

Count or Number.	12 Months, April to March.			Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.		1927-28.	1928-29.	1929 30.
1	8,928,060	3,192,246	2,990,424	1	8,288,267	2,468,521	2,331,584
2	5,345,416	4,246,291	6,437,289	2	4,130,997	3,178,090	5,075,581
3	1,618,588	747,539	1,316,264	3	1,545,917	634,729	1,168,050
4	6,287,998	4,507,455	7,331,759	4	4,797,040	2,927,587	5,253,755
5	477,316	146,899	386,226	5	468,457	118,241	342,150
6	6,294,871	3,925,948	5,505,980	6	6,042,740	3,552,069	5,013,740
7	12,920,012	7,322,684	12,139,128	7	11,459,725	6,036,176	11,116,383
8	8,626,565	3,860,216	5,147,951	8	8,557,677	3,768,894	5,033,240
9	8,524,815	4,624,646	8,357,301	9	6,475,140	3,329,619	6,523,435
10	12,228,511	8,318,946	13,722,209	10	9,993,116	6,421,818	11,177,485
Total Nos. 1 to 10	71,252,152	40,892,870	63,334,531	Total, Nos. 1 to 10.	61,759,076	32,435,744	53,035,403
11	8,474,181	7,422,975	10,608,127	11	6,049,295	4,944,413	7,891,810
12	15,112,252	9,142,385	12,847,660	12	13,545,035	6,897,179	10,912,247
13	10,850,175	7,982,773	11,896,462	13	7,028,329	4,256,339	7,601,814
14	17,793,553	10,321,381	13,647,215	14	14,871,562	6,546,237	9,112,200
15	8,325,773	4,197,734	9,494,377	15	6,545,595	3,010,997	7,701,625
16	14,424,870	8,877,772	11,824,724	16	9,713,744	5,301,544	7,670,176
17	7,746,046	4,313,074	6,377,930	17	6,302,321	3,947,882	4,922,598
18	11,599,129	6,843,016	10,235,739	18	9,725,815	4,390,299	7,751,521
19	3,168,131	2,731,474	4,608,420	19	1,283,719	616,168	1,092,759
20	107,221,063	70,153,600	96,103,645	20	55,958,156	22,985,928	41,234,611
Total Nos. 11 to 20	204,715,173	131,986,184	187,644,299	Total, Nos. 11 to 20	131,023,571	61,896,986	105,891,361
21	41,411,849	27,055,400	38,700,873	21	23,858,934	10,989,425	19,817,229
22	39,150,257	28,587,464	39,546,632	22	28,567,809	12,876,002	23,024,792
23	4,336,313	2,713,124	3,443,803	23	2,184,389	547,939	1,216,366
24	37,166,780	18,654,333	28,859,873	24	30,103,373	12,392,479	22,536,826
25	812,824	819,954	976,647	25	761,674	499,079	628,997
26	6,717,257	4,540,550	7,315,017	26	4,368,149	1,539,453	3,547,276
27	3,949,350	1,775,244	2,991,998	27	2,353 170	1,205,741	1,869,392
28	7,856,457	6,172,270	7,582,177	28	3,959,396	1,666,378	3,187,346
29	2,185,141	1,953,302	3,023,723	29	512,233	370,215	393.368
30	35,115,672	30,030,695	37,961,576	30	10,813,099	4,972,077	9,494,376
Total, Nos. 21 to 30	178,701,900	122,302,886	170,102,319	Total, Nos. 21 to 30.	107,482,226	47,058,788	85,715,968
31	1,266,495	2,183,249	2,199,384	31	293,878	114,015	357,562
32	8,249,061	8,071,406	9,726,186	32	3,482,843	2,094,173	3,604,540
33	1,623,572	872,355	1,117,359	33	889,139	400,424	678,873
34	1,470,964	1,435,255	1,868,143	34	687,979	471,276	747,979
35	85,328	78,083	589,585	35	8,503	5,562	....
36	2,518,174	1,236,769	2,082,020	36	605,974	420,154	831,258
37	24,718	192,709	83,838	37	....	....	....
38	318,430	175,531	257,860	38	167,271	50,120	60,289
39	14,026	54,304	76,497	39	14,026	54,304	76,497
40	10,035,316	10,914,106	15,039,184	40	6,130,081	4,956,623	6,,717,238
Total, Nos. 31 to 40.	25,606,084	25,213,767	33,040,056	Total, Nos. 31 to 40	12,279,694	8,566,651	13,074,236
Above 40.	10,390,870	8,797,487	12,293,244	Above 40	5,028,497	3,133,697	4,628,867
Wastes, etc.	1,173,798	662,712	874,876	Wastes, etc.	1,173,798	661,027	870,909
Grand Total ..	491,839,977	329,855,906	467,289,325	Grand Total ..	318,746,862	153,752,89 3	263,216,744

Note.—The suburb of Coorla, in the Thana district, is treated for statistical purposes as part of the Island of Bombay.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

AHMEDABAD.

Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.
1	450,163	513,685	438,862
2	....	17,591	202,946
3	4,247	6,469	128,272
4	1,030,314	1,201,307	1,621,371
5	....	20,904	38,293
6	2,305	1,710	2,010
7	643,253	452,192	418,039
8	5,525	802	12,099
9	129,003	140,664	60,431
10	59,605	54,633	34,939
Total, Nos. 1 to 10.	2,324,475	2,409,957	2,957,262
11	89,868	56,013	63,096
12	436,054	905,604	571,483
13	1,525,982	1,320,212	1,463,333
14	1,206,243	2,183,526	2,900,187
15	1,252,429	516,243	1,031,963
16	1,267,769	1,024,571	1,328,142
17	779,417	382,360	616,480
18	403,699	411,271	598,366
19	1,490,165	1,751,108	2,279,484
20	31,456,733	30,858,274	37,540,584
Total, Nos. 11 to 20.	39,908,359	39,409,182	48,393,118
21	12,771,807	11,296,202	12,494,144
22	6,384,742	11,132,408	11,568,756
23	1,999,336	1,951,286	1,725,182
24	5,185,700	4,066,281	3,294,324
25	26,142	181,050	309,519
26	719,636	909,277	1,122,279
27	1,594,126	519,034	1,009,656
28	3,706,948	3,674,446	3,464,668
29	1,432,035	1,382,138	2,415,518
30	21,841,683	23,082,286	25,723,181
Total, Nos. 21 to 30.	55,662,155	58,194,408	63,127,227
31	861,164	1,272,957	844,373
32	3,381,335	4,437,131	5,039,816
33	732,265	471,931	438,120
34	766,334	939,946	1,112,256
35	67,934	50,079	573,566
36	653,472	403,779	605,301
37	24,718	191,457	50,496
38	64,808	21,455	94,040
39	....	....	....
40	3,070,423	4,851,180	6,641,653
Total, Nos. 31 to 40.	9,622,451	12,639,915	15,399,621
Above 40.	3,595,276	4,064,963	5,899,594
Wastes, etc.	....	....	....
Grand Total ..	111,112,716	116,718,430	135,776,822

MADRAS.

Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.
1	....	....	....
2	503,302	408,190	404,489
3	....	....	....
4	580,584	558,817	734,310
5	9,779	2,241	....
6	862,025	982,662	948,644
7	407,338	638,670	557,365
8	405,323	384,531	409,085
9	65,852	215,617	281,040
10	693,860	441,372	509,219
Total, Nos. 1 to 10.	3,528,063	3,632,100	3,844,152
11	1,403,940	1,431,904	1,303,081
12	1,728,363	1,431,794	1,679,511
13	534,671	660,127	619,389
14	928,055	1,112,646	866,981
15	4,280,152	3,824,704	5,165,360
16	816,756	779,960	807,358
17	51,025	6,178	33,047
18	1,835,716	2,123,161	2,198,454
19	4,522,471	3,936,627	3,300,354
20	13,713,828	12,324,146	12,868,382
Total, Nos. 11 to 20.	29,814,977	27,631,247	28,841,917
21	8,261,898	6,749,530	6,727,827
22	4,965,985	5,192,167	6,534,850
23	689,763	562,080	630,561
24	6,067,943	6,173,485	7,005,114
25	1,780,900	1,433,204	1,771,176
26	2,507,906	2,677,142	3,050,238
27	26,981	....	111,191
28	3,642,861	4,175,539	4,562,116
29	....	....	....
30	2,517,210	3,201,461	4,034,751
Total, Nos. 21 to 30.	30,461,447	30,164,608	34,427,844
31	....	....	192
32	3,780,382	4,336,014	4,481,131
33	661	....	....
34	573	42	7,806
35	....	....	....
36	1,626	....	1,003
37	....	....	....
38	....	950	....
39	....	....	....
40	375,281	1,864,366	1,301,134
Total, Nos. 31 to 40	4,158,523	6,201,372	5,791,266
Above 40.	27,348	105,986	300,993
Wastes, etc.	757,536	1,301,030	1,296,442
Grand Total ..	68,747,894	69,036,343	74,502,414

No. 3—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

BENGAL.

Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.
1	....	33,556	....
2	397,790	362,892	299,350
3	26,074	103	12,873
4	....	....	....
5	....	....	718
6	42,021	36,685	26,372
7	457,732	202,253	155,308
8	129,775	21,676	170,366
9	500,699	342,083	347,345
10	540,590	862,583	765,924
Total, Nos. 1 to 10.	2,094,681	1,861,831	1,778,256
11	5,110,810	2,665,087	2,388,562
12	1,020,817	950,833	984,947
13	1,490,541	1,425,189	1,067,853
14	1,013,615	921,535	816,298
15	3,229,336	2,191,202	3,268,670
16	2,809,618	2,393,174	3,063,620
17	2,002,955	1,650,865	2,675,379
18	271,410	167,961	91,786
19	1,317,227	742,704	1,154,600
20	2,253,388	2,037,476	2,004,326
Total, Nos. 11 to 20.	20,519,717	15,151,026	17,516,041
21	2,266,763	3,058,296	4,808,420
22	2,002,094	2,182,466	2,740,567
23	6,208	45,554	7,585
24	2,230,999	1,599,676	2,059,584
25	39,243	9,076	13,312
26	331,340	654,987	938,070
27	1,588	16,193	145,973
28	79,822	159,503	32,005
29	....	353	....
30	928,099	1,114,215	950,312
Total, Nos. 21 to 30.	7,886,156	8,840,319	11,695,828
31	....	....	....
32	420,191	532,930	813,143
33	5,119	....	1,749
34	72,905	180,761	140,672
35	....	....	....
36	89,517	5,775	168,003
37	....	....	....
38	....	....	562
39	....	....	....
40	22,568	327,268	919,314
Total, Nos. 31 to 40.	610,300	1,046,734	2,043,443
Above 40.	57,161	236,598	429,040
Wastes, etc.	3,179,029	2,885,441	3,590,236
Grand Total ..	34,347,044	30,021,949	37,052,844

UNITED PROVINCES.

Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.
1	....	....	....
2	184,998	355,398	743,635
3	....	59,795	109,841
4	774,685	619,784	673,309
5	2,209,857	2,072,594	1,857,398
6	972,309	1,329,999	1,932,518
7	2,535,967	2,204,041	2,675,731
8	184,375	100,279	496,099
9	260,172	428,903	570,702
10	1,137,002	1,121,825	1,369,500
Total, Nos. 1 to 10.	8,209,365	8,292,618	10,368,733
11	11,692,044	8,715,505	12,471,311
12	2,574,362	1,857,543	2,652,006
13	4,552,595	3,910,342	4,637,751
14	6,025,569	4,211,844	6,639,417
15	1,039,816	772,966	1,320,785
16	6,604,036	6,773,031	8,822,135
17	5,267,493	4,229,608	5,199,384
18	4,455,813	3,984,925	4,633,744
19	2,103,573	2,620,684	2,528,690
20	991,540	808,204	1,165,132
Total, Nos. 11 to 20.	45,311,841	37,884,652	50,070,355
21	1,151,574	1,289,016	1,067,477
22	3,042,899	3,431,135	3,787,773
23	2,529,903	2,378,584	2,864,416
24	2,709,876	2,523,616	2,126,219
25	4,828	47,903	....
26	956,283	859,119	1,024,287
27	971,884	1,100,310	1,345,872
28	9,951	36,601	52,103
29	....	60,488	140,446
30	550,671	527,600	479,699
Total, Nos. 21 to 30.	11,927,869	12,254,372	12,888,292
31	33	....	....
32	263,247	419,005	400,186
33	....	38	....
34	10,837	....	3,270
35	....	....	....
36	2,969	1,162	30,928
37	....	37,315	103,508
38	8,526	....	....
39	....	....	....
40	471,491	886,180	1,281,247
Total, Nos. 31 to 40.	757,133	1,343,700	1,819,139
Above 40.	295,699	426,282	1,124,324
Wastes, etc.	109,216	126,713	145,649
Grand Total ..	66,611,123	60,328,337	76,416,492

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

AJMER-MERWARA.

Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.
1	....	....	....
2	....	....	....
3	....	....	....
4	....	....	....
5	....	....	....
6	....	....	....
7	100,142	105,256	67,378
8	220,093	369,595	298,018
9	366,674	850,827	1,001,729
10	320,330	254,389	226,588
Total, Nos. 1 to 10.	1,007,239	1,580,067	1,593,713
11	53,204	79,604	96,242
12	580,989	1,183,994	1,698,433
13	285,328	194,174	248,821
14	440,244	222,626	452,288
15	27,145	5,521	....
16	157,385	146,378	163,437
17	6,069	....	8,702
18	....	....	....
19	....	....	....
20	973,522	985,582	868,457
Total, Nos. 11 to 20	2,523,886	2,817,879	3,536,380
21	32,498	13,591	3,784
22	....	....	....
23	....	....	....
24	....	90	....
25	....	....	....
26	....	65	....
27	....	....	....
28	....	....	....
29	....	....	21,627
30	653,830	573,765	534,450
Total, Nos. 21 to 30.	686,328	587,511	559,861
31	....	....	....
32	....	....	....
33	....	....	....
34	....		....
35	....	....	....
36	....		....
37	....	....	....
38	....	....	....
39	....	660	....
40	12,957	6,053	5,340
Total, Nos. 31 to 40.	12,957	6,713	5,340
Above 40	....	....	....
Wastes, etc.	....	....	....
Grand Total	4,230,410	4,992,170	5,695,294

PUNJAB.

Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1928-30.
1	..	....	....
2	366	....	75
3	....	....	....
4	....	464	....
5	2,077	829	834
6	....	8,360	1,526
7	104,719	115,290	164,272
8	109,890	341,831	151,756
9	511,454	288,304	164,816
10	141,200	493,795	904,336
Total, Nos. 1 to 10.	869,706	1,248,873	1,387,615
11	742,513	663,976	675,244
12	29,103	105,012	319,922
13	755,278	156,319	416,056
14	231,768	88,266	214 432
15	49,713	184,683	225,337
16	6,895	67,701	79,055
17	51,710	25,712	19,664
18	1,573	129,576	152,582
19	857	7,639	....
20	761,298	122,192	8,993
Total, Nos. 11 to 20.	2,629,708	1,551,076	2,111,285
21	....	1,852	....
22	2,646	47,289	26,662
23	168,474	144,295	179,024
24	542	5,666	....
25	....	....	....
26	107,912	7,841	10,218
27	5	26	....
28	899	4,174	....
29	....	....	103
30	563	209	....
Total, Nos. 21 to 30.	281,041	211,352	216,007
31	....	2	....
32	....	195	2,316
33	....	1,782	....
34	....	....	117
35	....	....	....
36	....	3,075	57
37	....	....	....
38	....	....	....
39	....	....	....
40	....	....	....
Total, Nos. 31 to 40.	....	5,054	2,490
Above 40.	....	....	....
Wastes, etc.	....	....	....
Grand Total	3,780,455	3,016,355	3,717,397

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

DELHI. **CENTRAL PROVINCES & BERAR.**

Count or Number.	12 Months, April to March.			Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.		1927-28.	1928-29.	1929-30.
1	....	....	....	1	56,506	132,759	64,996
2	598,504	694,951	734,347	2	458,812	576,322	646,503
3	....	....	....	3	160,003	171,568	174,608
4	....	578	....	4	373,145	370,574	251,303
5	....	....	70,911	5	60,976	26,104	....
6	5,398	14,984	120,162	6	304,398	330,043	225,315
7	....	1,159	491	7	2,913,696	3,441,602	3,062,800
8	63,186	207,732	148,295	8	255,478	278,222	140,908
9	248,924	11,478	1,387	9	3,588,790	3,460,998	3,863,989
10	1,251,221	1,386,592	2,318,349	10	826,086	870,434	866,105
Total, Nos. 1 to 10	2,167,233	2,317,474	3,393,942	Total, Nos. 1 to 10.	8,993,890	9,658,626	9,296,527
11	2,683,634	3,035,148	2,941,014	11	2,311,585	2,484,283	2,672,151
12	7,053	2,638	153,944	12	4,717,814	3,518,793	3,388,607
13	2,749,023	3,700,531	4,574,984	13	2,905,884	3,148,102	3,463,858
14	104,693	41,699	394,491	14	1,866,694	2,087,967	2,219,326
15	305,849	100,991	23,816	15	2,063,439	2,338,420	2,313,872
16	246,550	221,970	885,301	16	2,219,343	2,036,027	2,227,401
17	3,901	300	....	17	2,089,233	1,495,385	1,731,129
18	1,188,836	2,405,776	2,657,549	18	1,169,247	1,275,745	1,488,378
19	42,502	....	....	19	609,834	42,312	70,432
20	1,569,971	1,078,008	1,267,197	20	4,759,877	5,162,869	5,584,896
Total, Nos. 11 to 20.	8,902,012	10,587,061	12,898,296	Total, Nos. 11 to 20	24,712,950	23,589,938	25,160,050
21	6,859	....	1,451	21	1,859,760	2,465,250	2,866,377
22	....	19,312	1,374	22	1,276,681	1,722,728	1,199,488
23	....	....	....	23	19,688	....	....
24	300,719	1,275,658	1,546,259	24	3,212,548	3,407,075	3,374,403
25	12,427	204	....	25	149,642	39,295	5,760
26	669,747	69,654	64,089	26	415,196	699,797	717,066
27	....	9,292	....	27	294	6,175	23,152
28	....	6,940	....	28	387,099	333,095	449,424
29	....	....	....	29	13,945	....	....
30	2,994	6,951	65,088	30	293,082	301,418	314,621
Total, Nos 21 to 30.	992,746	1,388,011	1,678,261	Total, Nos 21 to 30.	7,618,935	8,974,833	8,950,291
31	....	....	....	31	....	....	....
32	687	....	....	32	361,277	640,154	497,254
33	....	....	....	33	....	....	....
34	....	....	....	34	327,106	276,586	261,995
35	....	....	....	35	4,996	....	....
36	....	1,989	483	36	76,361	114,933	56,644
37	....	....	....	37	....	....	....
38	....	....	....	38	956	....	....
39	....	...	....	39	....	....	....
40	....	....	2,202	40	63,035	108,366	150,975
Total, Nos. 31 to 40	687	1,989	2,685	Total, Nos. 31 to 40	833,731	1,140,039	966,868
Above 40.	....	....	433,393	Above 40.	189,186	204,947	235,626
Wastes, etc.	44,276	24,635	34,962	Wastes, etc.	511,388	488,681	501,146
Grand Total ..	12,106,954	14,319,170	18,441,539	Grand Total ..	42,860,080	44,057,064	45,110,508

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

BURMA.

Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.
1	....	....	....
2	....	....	....
3	....	....	....
4	....	25	2,203
5	....	18,415	47,921
6	....	....	....
7	....	32,949	33,975
8	....	....	....
9	....	....	....
10	....	....	....
Total, Nos. 1 to 10	....	51,389	84,099
11	13,775	1,160,625	1,941,729
12	....	....	....
13	2,150	197,600	154,424
14	....	....	....
15	46,900	565,600	334,637
16	....	....	....
17	1,150	72,600	60,685
18	....	....	....
19	....	....	....
20	....	....	....
Total, Nos. 11 to 20	63,975	1,996,425	2,491,475
21	....	....	....
22	....	....	....
23	....	....	....
24	....	....	....
25	....	....	....
26	....	....	....
27	....	....	....
28	....	....	....
29	....	....	....
30	....	....	....
Total, Nos. 21 to 30	....	....	....
31	....	....	....
32	....	....	....
33	....	....	....
34	....	....	....
35	....	....	....
36	....	....	....
37	....	....	....
38	....	....	....
39	....	....	....
40	....	....	....
Total, Nos. 31 to 40	....	....	....
Above 40	....	....	....
Wastes, etc.	....	....	....
Grand Total..	63,975*	2,047,814	2,575 574

* Represents production in March 1928.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS. (or numbers) of YARN Spun—concluded.

TOTAL OF BRITISH INDIA.

Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.
1	8,984,566	3,358,561	3,055,420
2	7,485,188	6,644,044	9,265,688
3	1,804,665	979,005	1,613,586
4	8,016,412	6,057,697	8,992,884
5	2,760,005	2,267,082	2,364,008
6	8,481,022	6,628,681	8,760,517
7	19,439,606	14,063,904	18,856,448
8	9,944,685	5,564,082	6,902,478
9	14,067,380	10,222,856	14,588,309
10	17,138,800	13,749,936	20,682,230
Total, Nos. 1 to 10	98,122,329	69,535,848	95,081,568
11	32,485,686	27,659,112	35,097,461
12	25,770,753	18,192,992	23,725,030
13	24,125,645	21,375,157	27,079,598
14	28,404,191	19,007,964	25,250,448
15	19,367,123	14,181,821	22,146,854
16	27,285,453	21,301 013	27,873,031
17	17,219,582	11,793,722	16,105,920
18	20,521,724	16,930,160	21,458,232
19	11,769,595	10,081,470	11,662,496
20	132,244,487	92,672,077	119,871,028
Total, Nos. 11 to 20	339,194,239	253,195,488	330,270,098
21	54,991,201	40,632,935	54,176,209
22	50,440,562	41,182,561	53,837,346
23	7,741,349	5,843,637	6,825,409
24	51,689,407	33,639,649	44,971,452
25	2,799,864	2,349,636	2,766,895
26	11,705,641	9,509,155	13,118,985
27	4,950,102	2,907,240	4,618,186
28	11,977,089	10,888,122	12,677,825
29	2,199,086	2,014,643	3,185,899
30	40,062,121	35,756,314	44,340,497
Total, Nos. 21 to 30	238,556,422	184,723,892	240,518,703
31	1,266,528	2,183,251	2,199,576
32	13,074,845	13,999,704	15,920,216
33	1,629,352	874,175	1,119,108
34	1,882,415	1,892,644	2,282,003
35	90,324	78,083	589,585
36	2,688,647	1,363,703	2,339,138
37	24,718	230,024	187,346
38	327,912	176,481	258,422
39	14,026	54,964	76,497
40	10,980,648	14,106,339	18,699,396
Total, Nos. 31 to 40	31,979,415	34,959,368	43,671,287
Above 40	10,960,264	9,771,300	14,816,420
Wastes, etc.	5,775,243	5,489,212	6,443,311
Grand Total	724,587,912	557,675,108	730,801,387

No. 4.—DETAILED STATEMENT of the QUANTITY (in pounds and the COUNTS (or numbers) of YARN Spun.

INDIAN STATES (*a*)

Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.
1	220,839	152,522	108,450
2	88,028	71,336	31,383
3	332,606	382,738	512,330
4	554,414	555,606	571,440
5	3,236	54,499	86,289
6	1,248,080	1,774,206	2,000,763
7	917,299	1,266,927	1,579,859
8	548,733	1,039,415	799,896
9	1,396,649	1,298,927	1,493,511
10	2,550,970	2,755,710	3,213,831
Total, Nos. 1 to 10	7,860,854	9,351,886	10,395,752
11	1,879,328	1,311,175	1,453,861
12	3,323,944	3,561,427	3,954,241
13	2,045,889	1,453,934	1,257,687
14	4,944,381	4,622,405	5,913,533
15	3,730,942	3,636,583	3,848,332
16	6,078,704	7,286,216	7,565,660
17	1,391,052	797,810	1,652,552
18	3,783,577	4,832,304	5,953,215
19	2,865,374	2,677,168	2,292,931
20	19,579,464	19,761,290	23,660,288
Total, Nos. 11 to 20	49,622,655	49,940,312	57,552,300
21	4,249,121	4,599,190	5,922,271
22	2,558,078	3,437,547	3,496,982
23	1,774,946	1,607,068	2,332,669
24	5,229,599	6,106,323	6,128,822
25	761,081	776,105	789,358
26	2,944,434	3,260,303	3,362,447
27	515,147	681,952	598,279
28	2,472,863	2,802,874	3,165,629
29	179,616	314,080	274,134
30	3,829,828	4,703,902	5,169,000
Total, Nos. 21 to 30	24,514,713	28,289,344	31,239,591
31	323,506	84,815	241,752
32	270,358	680,529	621,378
33	25,563	2,745	11,374
34	52,325	124,440	26,765
35	79,109	50,687	165,564
36	41,032	11,420	26,293
37	....	21,888	25,017
38	77,467	3,250	282,427
39	....	17,656	....
40	908,322	1,531,176	1,290,924
Total, Nos. 31 to 40	1,777,682	2,528,606	2,691,494
Above 40	181,557	257,971	461,919
Wastes, etc.	395,000	252,729	266,570
Grand Total	84,352,461	90,620,848	102,607,626

(*a*) See notes at foot of Table No. 1.

No. 5.—*DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun*—concluded.

GRAND TOTAL, INDIA (British India and Indian States).

Count or Number.	12 Months, April to March.		
	1927-28.	1928-29.	1929-30.
1	9,205,405	3,511,083	3,163,870
2	7,573,216	6,715,380	9,297,071
3	2,137,271	1,361,743	2,125,916
4	8,570,826	6,613,303	9,564,324
5	2,763,241	2,321,581	2,450,297
6	9,729,102	8,402,887	10,761,280
7	20,356,905	15,330,831	20,434,307
8	10,493,418	6,603,497	7,702,374
9	15,464,029	11,521,783	16,081,820
10	19,689,770	16,505,646	23,896,061
Total Nos. 1 to 10	105,983,183	78,887,734	105,477,320
11	34,365,014	28,970,287	36,551,322
12	29,094,697	21,754,419	27,679,271
13	26,171,534	22,829,091	28,337,285
14	33,348,572	23,630,369	31,163,981
15	23,098,065	17,818,404	25,995,186
16	33,364,157	28,587,229	35,438,691
17	18,610,634	12,591,532	17,758,472
18	24,305,301	21,762,464	27,411,447
19	14,634,969	12,758,638	13,955,427
20	151,823,951	112,433,367	143,531,316
Total, Nos. 11 to 20	388,816,894	303,135,800	387,822,398
21	59,240,322	45,232,125	60,098,480
22	52,998,640	44,620,108	57,334,328
23	9,516,295	7,450,705	9,158,078
24	56,919,006	39,745,972	51,100,274
25	3,560,945	3,125,741	3,556,253
26	14,650,075	12,769,458	16,481,432
27	5,465,249	3,589,192	5,216,465
28	14,449,952	13,690,996	15,843,454
29	2,378,702	2,328,723	3,460,033
30	43,891,949	40,460,216	49,509,497
Total, Nos. 21 to 30	263,071,135	213,013,236	271,758,294
31	1,590,034	2,268,066	2,441,328
32	13,345,203	14,680,233	16,541,594
33	1,654,915	876,920	1,130,482
34	1,934,740	2,017,084	2,308,768
35	169,433	128,770	755,149
36	2,729,679	1,375,123	2,365,431
37	24,718	251,912	212,363
38	405,379	179,731	540,849
39	14,026	72,620	76,497
40	11,888,970	15,637,515	19,990,320
Total, Nos. 31 to 40	33,757,097	37,487,974	46,362,781
Above 40	11,141,821	10,029,271	15,278,339
Wastes, etc.	6,170,243	5,741,941	6,709,881
Grand Total	808,940,373	648,295,956	833,409,013

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured.*

BOMBAY PRESIDENCY.

Description.		12 Months, April to March. 1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	18,155,705	12,799,880	14,957,669
	yards	47,508,824	37,254,696	43,704,058
Dhutis	pounds	94,512,703	75,742,951	105,363,720
	yards	460,323,541	383,770,679	540,654,515
Drills and jeans	pounds	15,985,056	11,548,052	16,547,635
	yards	63,963,885	46,112,775	65,256,062
Cambrics and lawns	pounds	723,169	541,829	418,156
	yards	4,079,196	3,656,597	2,685,272
Printers	pounds	1,918,181	1,897,842	1,654,062
	yards	8,357,886	9,034,406	7,925,771
Shirtings and longcloth	pounds	113,833,182	76,576,876	98,868,979
	yards	509,663,607	344,238,179	452,627,313
T-cloth, domestics and sheetings	pounds	15,949,252	10,108,813	12,415,967
	yards	63,184,014	43,075,407	51,994,668
Tent-cloth	pounds	764,282	881,647	915,924
	yards	1,618,657	1,892,467	1,927,000
Khadi, Dungri or Khaddar	pounds	23,411,564	11,032,510	17,473,278
	yards	64,512,078	35,399,204	50,969,447
Other sorts	pounds	5,638,125	5,603,950	7,154,904
	yards	25,809,715	24,660,185	30,149,983
Total	pounds	290,891,219	206,734,350	275,770,294
	yards	1,249,016,403	929,094,505	1,247,894,089
Coloured piecegoods	pounds	120,625,507	71,119,378	93,444,931
	yards	579,500,759	364,895,283	477,031,107
Grey and coloured goods, other than piecegoods	pounds	2,757,542	1,854,164	2,820,037
	dozens	752,338	510,443	822,874
Hosiery	pounds	371,854	476,865	446,209
	dozens	168,479	130,234	137,345
Miscellaneous	pounds	3,452,374	1,877,310	1,999,562
Cotton goods mixed with silk or wool	,,	3,492,382	1,995,065	1,932,105
Grand Total	pounds	421,590,878	284,057,132	376,413,138
	yards	1,828,517,162	1,293,989,878	1,724,925,196
	dozens	920,817	640,677	960,219

BOMBAY ISLAND.

Description.		12 Months, April to March. 1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	12,550,347	5,027,632	7,260,342
	yards	31,155,037	13,521,071	20,150,588
Dhutis	pounds	31,596,967	15,242,704	29,994,137
	yards	168,795,029	86,508,559	170,834,693
Drills and jeans	pounds	14,908,659	9,854,444	14,596,318
	yards	59,248,069	37,535,637	56,102,321
Cambrics and lawns	pounds	389,142	233,262	135,078
	yards	2,395,462	1,802,004	797,275
Printers	pounds	..	....	5,398
	yards	..	....	26,180
Shirtings and longcloth	pounds	82,775,680	36,856,287	61,914,734
	yards	378,052,903	167,969,563	289,041,369
T-cloth, domestics and sheetings	pounds	11,073,194	4,984,709	6,959,609
	yards	39,400,503	17,729,822	25,720,475
Tent-cloth	pounds	652,473	826,773	790,474
	yards	1,380,882	1,772,414	1,642,780
Khadi, Dungri or Khaddar	pounds	18,343,332	6,476,078	12,133,867
	yards	50,709,244	19,329,069	36,106,242
Other sorts	pounds	3,273,434	2,212,354	3,799,896
	yards	13,050,214	8,458,376	14,927,828
Total	pounds	175,564,228	81,714,243	137,589,853
	yards	744,187,343	354,626,515	615,349,751
Coloured piecegoods	pounds	82,769,681	37,023,144	55,470,781
	yards	387,333,489	182,776,275	273,594,564
Grey and coloured goods, other than piecegoods	pounds	2,681,078	1,561,502	2,585,066
	dozens	714,399	413,794	707,769
Hosiery	pounds	120,724	77,255	102,892
	dozens	102,918	49,937	69,948
Miscellaneous	pounds	2,710,576	1,000,706	1,366,794
Cotton goods mixed with silk or wool	,,	2,090,649	700,977	798,653
Grand Total	pounds	265,936,936	122,077,827	197,914,039
	yards	1,131,520,832	537,402,790	888,944,315
	dozens	817,317	463,731	777,717

Note.—The suburb of Coorla, in the Thana District, is treated for statistical purposes as part of the Island of Bombay.

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured*—continued.

AHMEDABAD.

Description.		Twelve months, April to March. 1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	4,183,315	5,994,435	5,899,828
	yards	13,020,976	18,298,996	18,481,396
Dhutis	pounds	50,363,845	50,072,439	61,793,752
	yards	236,511,151	248,126,319	306,269,776
Drills and jeans	pounds	251,766	760,327	1,348,590
	yards	1,135,086	3,719,460	5,881,675
Cambrics and lawns	pounds	328,451	293,299	192,757
	yards	1,645,418	1,782,533	1,307,381
Printers	pounds	910,561	896,944	609,675
	yards	3,912,701	4,348,922	3,183,894
Shirtings and longcloth	pounds	23,727,176	32,472,713	29,614,753
	yards	109,353,266	152,023,117	138,603,343
T-cloth, domestics and sheetings	pounds	3,647,797	3,727,833	3,737,751
	yards	18,607,174	19,776,728	19,433,100
Tent-cloth	pounds	59,163	2,860	28,293
	yards	128,350	8,800	96,200
Khadi, Dungri or Khaddar	pounds	1,091,696	2,080,941	1,860,174
	yards	3,170,310	7,095,164	5,965,921
Other sorts	pounds	1,480,368	2,167,481	2,134,708
	yards	8,445,945	11,283,775	10,187,523
Total	pounds	86,044,138	98,469,272	107,220,281
	yards	395,930,377	466,463,814	509,410,209
Coloured piecegoods	pounds	23,066,517	20,770,596	24,178,870
	yards	129,861,038	121,824,310	139,619,562
Grey and coloured goods, other than piecegoods.	pounds	16,208	116,734	95,952
	dozens	13,057	29,760	55,109
Hosiery	pounds	251,130	399,610	343,317
	dozens	65,561	80,297	67,397
Miscellaneous	pounds	653,211	798,846	561,049
Cotton goods mixed with silk or wool	,,	1,377,509	1,277,793	1,129,207
Grand Total	pounds	111,408,713	121,832,851	133,528,676
	yards	525,791,415	588,288,124	649,029,771
	dozens	78,618	110,057	122,506

MADRAS.

Description.		Twelve months, April to March. 1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	263,443	316,184	482,624
	yards	637,147	747,880	1,242,035
Dhutis	pounds	1,634,141	1,478,708	1,951,340
	yards	8,419,715	8,060,227	10,882,767
Drills and jeans	pounds	727,126	640,846	600,241
	yards	2,003,144	1,719,652	1,611,262
Cambrics and lawns	pounds	....	....	....
	yards	....	....	....
Printers	pounds	....	82,066	.....
	yards	....	385,394	....
Shirtings and longcloth	pounds	3,406,983	2,730,783	3,251,440
	yards	13,129,481	10,616,814	12,905,301
T-cloth, domestics and sheetings	pounds	49,616	34,868	206,406
	yards	180,350	127,527	512,755
Tent-cloth	pounds	1,708	68	387
	yards	2,595	131	704
Khadi, Dungri or Khaddar	pounds	886,768	1,473,721	1,201,398
	yards	1,534,624	2,609,073	2,155,639
Other sorts	pounds	334,657	112,716	149,312
	yards	672,249	176,046	109,037
Total	pounds	7,304,442	6,869,960	7,843,148
	yards	26,579,305	24,442,744	29,419,500
Coloured piecegoods	pounds	10,960,516	11,222,796	10,728,797
	yards	33,385,025	35,578,581	34,634,779
Grey and coloured goods other than piecegoods.	pounds	474,757	465,544	557,418
	dozens	101,320	107,106	131,441
Hosiery	pounds	95,977	238,900	471,645
	dozens	51,198	88,025	139,033
Miscellaneous	pounds	15,991	9,428	7,205
Cotton goods mixed with silk or wool	,,	1,097,452	825,680	1,105,957
Grand Total	pounds	19,949,135	19,632,308	20,714,170
	yards	59,964,330	60,021,325	64,054,279
	dozens	152,518	195,131	270,474

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured*—continued.

BENGAL.

Description.		12 Months, April to March.		
		1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	207,053	284,253	320,130
	yards	615,338	888,991	1,030,806
Dhutis	pounds	4,565,915	5,254,710	8,990,130
	yards	23,350,059	27,119,642	43,979,585
Drills and jeans	pounds	....	714	12,451
	yards	....	2,281	49,949
Cambrics and lawns	pounds	....	....	177
	yards	....	....	1,163
Printers	pounds	....	....	....
	yards	....	....	....
Shirtings and longcloth	pounds	1,657,407	2,131,833	2,310,702
	yards	7,086,743	9,542,615	10,505,867
T-cloth, domestics and sheetings	pounds	17,067	13,492	43,972
	yards	99,517	51,603	277,382
Tent-cloth	pounds	....	....	....
	yards	....	....	....
Khadi, Dungri or Khaddar	pounds	413,016	357,799	436,699
	yards	1,140,974	1,081,727	1,250,472
Other sorts	pounds	16,093	1,318	8,266
	yards	147,876	6,788	34,093
TOTAL	pounds	6,876,551	8,044,119	12,122,527
	yards	32,440,507	38,693,647	57,129,317
Coloured piecegoods	pounds	723,158	1,023,608	1,227,476
	yards	3,389,381	4,947,757	6,036,937
Grey and coloured goods other than piecegoods.	pounds	....	....	....
	dozens	....	....	....
Hosiery	pounds	468,041	604,525	691,896
	dozens	120,672	156,100	175,530
Miscellaneous	pounds	173,850	258,738	251,725
Cotton goods mixed with silk or wool	,,	65,609	27,694	49,366
GRAND TOTAL	pounds	8,307,209	9,958,684	14,342,990
	yards	35,829,888	43,641,404	63,166,254
	dozens	120,672	156,100	175,530

UNITED PROVINCES.

Description.		12 Months, April to March.		
		1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	1,387,794	1,226,163	1,189,816
	yards	2,832,005	2,704,247	2,355,272
Dhutis	pounds	9,960,700	11,170,085	13,770,851
	yards	43,630,883	52,057,877	64,050,479
Drills and jeans	pounds	1,043,183	1,188,323	1,377,568
	yards	3,325,945	3,592,613	4,187,370
Cambrics and lawns	pounds	104,516	56,419	44,660
	yards	473,002	270,333	187,984
Printers	pounds	729,592	488,871	306,800
	yards	2,511,843	1,700,417	1,114,580
Shirtings and longcloth	pounds	2,237,174	2,446,898	3,201,507
	yards	9,070,922	9,652,565	12,363,624
T-cloth, domestics and sheetings	pounds	4,992,846	5,181,551	6,223,582
	yards	16,036,133	17,201,625	21,081,435
Tent cloth	pounds	709,368	799,320	653,028
	yards	1,503,409	1,775,674	1,379,297
Khadi, Dungri or Khaddar	pounds	55,641	330,687	118,199
	yards	132,605	857,240	341,348
Other sorts	pounds	1,511,436	420,512	438,876
	yards	6,025,254	2,124,523	1,926,075
TOTAL	pounds	22,732,250	23,308,829	27,324,887
	yards	85,542,001	91,937,114	108,987,464
Coloured piecegoods	pounds	1,684,581	1,680,218	2,077,324
	yards	6,484,348	6,869,519	8,931,916
Grey and coloured goods other than piecegoods.	pounds	544,656	576,891	781,726
	dozens	91,839	110,247	159,168
Hosiery	pounds	68,138	64,237	99,411
	dozens	30,762	27,360	46,471
Miscellaneous	pounds	77,982	66,279	44,773
Cotton goods mixed with silk or wool	,,	6,951	1,576	11,159
GRAND TOTAL	pounds	25,114,558	25,698,030	30,339,280
	yards	92,026,349	98,806,633	117,919,380
	dozens	122,601	137,607	205,639

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds) and their equivalent (in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued.

AJMER-MERWARA.

Description.		12 Months, April to March. 1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	109,836	120,181	121,024
	yards	217,348	216,066	221,492
Dhutis	pounds	1,119,237	862,235	963,581
	yards	4,950,033	3,868,103	4,115,045
Drills and jeans	pounds	1,131	....	....
	yards	4,623	....	....
Cambrics and lawns	pounds	....	....	....
	yards	....	....	....
Printers	pounds	88,965	82,428	109,075
	yards	301,335	267,704	508,116
Shirtings and longcloth	pounds	549,539	664,503	310,307
	yards	2,386,672	3,138,204	2,418,907
T-cloth, domestics and sheetings	pounds	200,335	165,475	103,797
	yards	869,628	774,706	465,769
Tent-cloth	pounds	....	....	....
	yards	....	....	....
Khadi, Dungri or Khaddar	pounds	1,157,105	1,748,755	2,393,847
	yards	3,911,976	5,431,641	7,642,302
Other sorts	pounds	81,689	85,410	117,517
	yards	....	....	64,411
Total	pounds	3,307,837	3,728,987	4,319,148
	yards	12,641,615	13,696,424	15,236,042
Coloured piecegoods	pounds	4,887	4,674	51,989
	yards	19,395	29,492	417,007
Grey and coloured goods other than piece-goods	pounds	1,086	615	2,121
	dozens	208	162	524
Hosiery	pounds	....	....	....
	dozens	....	....	....
Miscellaneous	pounds	....	77	....
Cotton goods mixed with silk or wool	„	46,635	43,534	47,700
Grand Total	pounds	3,360,445	3,777,887	4,420,958
	yards	12,661,010	13,725,916	15,653,049
	dozens	208	162	524

PUNJAB.

Description.		12 Months, April to March. 1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	166,022	172,389	264,786
	yards	504,034	512,514	816,049
Dhutis	pounds	169,692	25,217	84,456
	yards	546,519	88,522	329,296
Drills and jeans	pounds	160	1,849	26
	yards	460	5,680	80
Cambrics and lawns	pounds	....	....	728
	yards	....	....	5,225
Printers	pounds	....	....	....
	yards	....	....	....
Shirtings and longcloth	pounds	270,948	....	6,124
	yards	1,624,296	....	25,532
T-cloth, domestics and sheetings	pounds	....	42	2,419
	yards	....	162	4,462
Tent-cloth	pounds	....	....	....
	yards	....	....	....
Khadi, Dungri or Khaddar	pounds	864,487	664,892	650,129
	yards	2,805,744	2,490,833	2,315,640
Other sorts	pounds	47,243	44,712	10,474
	yards	199,196	192,707	44,489
Total	pounds	1,518,552	909,101	1,019,142
	yards	5,680,249	3,290,418	3,540,773
Coloured piecegoods	pounds	30,455	52,985	69,242
	yards	183,518	328,290	397,057
Grey and coloured goods other than piecegoods	pounds	69	....	6,113
	dozens	17	....	1,261
Hosiery	pounds	....	....	....
	dozens	....	....	....
Miscellaneous	pounds	....	....	....
Cotton goods mixed with silk or wool	„	....	....	132
Grand Total	pounds	1,549,076	962,086	1,094,629
	yards	5,863,767	3,618,708	3,937,830
	dozens	17	....	1,261

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured*—continued.

DELHI.

Description.		12 Months, April to March.		
		1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	1,757,585	1,837,517	2,455,811
	yards	4,625,788	4,586,249	6,134,505
Dhutis	pounds	2,006,475	2,659,987	3,715,932
	yards	7,370,354	9,910,930	13,915,615
Drills and jeans	pounds	217,530	143,418	231,882
	yards	777,896	563,540	909,072
Cambrics and lawns	pounds	....	....	36
	yards	....	....	270
Printers	pounds	....	343	....
	yards	....	3,358	....
Shirtings and longcloth	pounds	1,220,810	1,533,067	1,450,575
	yards	5,056,083	6,555,588	6,099,582
T-cloth, domestics and sheetings	pounds	74,566	124,425	188,530
	yards	226,626	306,161	594,606
Tent-cloth	pounds	437,816	501,237	722,650
	yards	1,112,165	1,197,346	1,926,323
Khadi, Dungri or Khaddar	pounds	3,657,585	4,103,394	5,531,563
	yards	11,150,786	12,991,101	16,903,371
Other sorts	pounds	273,238	305,041	295,952
	yards	742,773	806,271	762,975
TOTAL	pounds	9,645,605	11,208,429	14,592,931
	yards	31,062,471	36,920,544	47,246,319
Coloured piecegoods	pounds	517,326	904,357	1,302,054
	yards	2,884,279	4,456,243	6,586,898
Grey and coloured goods other than piecegoods.	pounds	36,879	47,932	43,396
	dozens	18,673	22,596	15,422
Hosiery	pounds	....	....	....
	dozens	....	....	....
Miscellaneous	pounds	258	....	....
Cotton goods mixed with silk or wool	,,	5,282	1,043	217
GRAND TOTAL	pounds	10,205,350	12,161,761	15,938,598
	yards	33,946,750	41,376,787	53,833,217
	dozens	18,673	22,596	15,422

CENTRAL PROVINCES AND BERAR.

Description.		12 Months, April to March.		
		1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	704,936	936,739	933,534
	yards	1,791,549	2,343,788	2,366,363
Dhutis	pounds	6,177,894	6,301,095	7,059,625
	yards	26,218,427	27,115,640	29,932,754
Drills and jeans	pounds	1,284,824	961,608	1,189,524
	yards	4,929,937	3,721,117	4,726,204
Cambrics and lawns	pounds	6,363	8,328	12,706
	yards	43,859	22,756	78,956
Printers	pounds	394,547	386,763	564,696
	yards	1,978,949	2,045,141	2,993,224
Shirtings and longcloth	pounds	1,705,110	1,533,471	1,418,548
	yards	7,488,881	6,344,049	5,958,975
T-cloth, domestics and sheetings	pounds	632,756	987,205	701,372
	yards	2,697,990	4,156,002	3,029,088
Tent-cloth	pounds	414,380	300,381	405,049
	yards	961,521	674,875	910,245
Khadi, Dungri or Khaddar	pounds	2,149,995	1,896,259	2,094,524
	yards	6,304,959	5,563,005	6,210,899
Other sorts	pounds	329,955	328,082	308,717
	yards	1,532,699	1,485,344	1,325,244
TOTAL	pounds	13,800,760	13,639,931	14,688,295
	yards	53,957,771	53,471,717	57,531,952
Coloured piecegoods	pounds	4,548,427	5,786,151	5,858,896
	yards	17,990,283	24,308,006	24,078,480
Grey and coloured goods other than piecegoods.	pounds	377,067	333,594	288,789
	dozens	24,315	24,797	26,844
Hosiery	pounds	....	....	....
	dozens	....	....	....
Miscellaneous	pounds	488,471	504,624	506,805
Cotton goods mixed with silk or wool	,,	1,825	772	78
GRAND TOTAL	pounds	19,216,550	20,265,072	21,342,863
	yards	71,948,054	77,779,723	81,610,432
	dozens	24,315	24,797	26,844

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured—concluded.

TOTAL OF BRITISH INDIA.

Description.		12 Months, April to March.		
		1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	22,752,374	17,693,306	20,725,394
	yards	58,732,033	49,254,431	57,870,580
Dhutis	pounds	120,146,757	103,494,988	141,899,635
	yards	574,818,531	511,991,620	707,860,056
Drills and jeans	pounds	19,259,010	14,484,810	19,959,327
	yards	75,005,890	55,717,658	76,739,999
Cambrics and lawns	pounds	834,048	606,576	476,463
	yards	4,596,057	3,949,686	2,958,870
Printers	pounds	3,131,285	2,938,313	2,634,633
	yards	13,145,013	13,436,420	12,341,691
Shirtings and longcloth	pounds	124,881,153	87,617,431	111,018,182
	yards	555,506,685	390,088,014	502,905,101
T-cloth, domestics and sheetings	pounds	21,916,438	16,615,871	19,886,045
	yards	83,294,258	65,693,193	77,960,165
Tent-cloth	pounds	2,327,554	2,482,653	2,697,038
	yards	5,198,347	5,540,493	6,143,569
Khadi, Dungri or Khaddar	pounds	32,596,161	21,608,017	29,899,637
	yards	91,493,746	66,423,824	87,789,118
Other sorts	pounds	8,232,436	6,901,741	8,484,018
	yards	35,129,762	29,451,864	34,416,307
Total	pounds	356,077,216	274,443,706	357,680,372
	yards	1,496,920,322	1,191,547,203	1,566,985,456
Coloured piecegoods	pounds	139,094,857	91,794,167	114,760,709
	yards	643,836,988	441,413,171	558,114,181
Grey and coloured goods other than piecegoods.	pounds	4,192,056	3,278,740	4,499,600
	dozens	988,710	775,351	1,157,534
Hosiery	pounds	1,004,010	1,384,527	1,709,161
	dozens	371,111	401,719	498,379
Miscellaneous	pounds	4,208,926	2,716,456	2,810,070
Cotton goods mixed with silk or wool	,,	4,716,136	2,895,364	3,146,714
Grand Total	pounds	509,293,201	376,512,960	484,606,626
	yards	2,140,757,310	1,632,960,374	2,125,099,637
	dozens	1,359,821	1,177,070	1,655,913

No. 7.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured.

INDIAN STATES (*a*)

Description.		12 Months, April to March.		
		1927-28.	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	3,022,428	2,877,648	3,040,083
	yards	8,092,267	7,426,656	8,169,741
Dhutis	pounds	9,599,552	11,767,586	15,333,917
	yards	41,127,855	52,162,250	68,167,454
Drills and jeans	pounds	3,653,941	4,602,236	5,063,642
	yards	16,191,754	20,618,691	23,557,056
Cambrics and lawns	pounds	152,226	137,879	97,028
	yards	883,067	651,540	630,678
Printers	pounds	1,477,224	1,831,470	1,515,511
	yards	7,100,947	9,034,800	7,122,628
Shirtings and longcloth	pounds	15,950,328	20,083,652	19,252,637
	yards	64,520,939	84,133,474	82,310,694
T-cloth, domestics and sheetings	pounds	2,713,581	3,083,243	3,847,137
	yards	8,869,575	9,794,622	12,705,148
Tent-cloth	pounds	290,725	463,892	493,855
	yards	865,776	1,394,822	1,485,791
Khadi, Dungri or Khaddar	pounds	8,889,152	9,967,011	13,313,651
	yards	24,625,007	27,265,164	36,845,460
Other sorts	pounds	1,641,486	1,667,053	2,120,780
	yards	5,814,074	5,563,330	6,940,695
Total	pounds	47,390,643	56,481,670	61,078,241
	yards	178,091,261	218,045,349	247,935,345
Coloured piecegoods	pounds	9,202,764	10,381,731	11,098,177
	yards	37,716,234	42,262,932	45,944,943
Grey and coloured goods, other than piecegoods.	pounds	13,091	52,226	36,420
	dozens	3,397	10,657	7,244
Hosiery	pounds	209,860	224,506	199,781
	dozens	84,481	91,769	74,025
Miscellaneous	pounds	1,618,620	1,687,082	1,825,674
Cotton goods mixed with silk or wool	,,	77,866	316,398	213,812
Grand Total	pounds	58,512,844	69,143,613	77,452,105
	yards	215,807,495	260,308,281	293,880,288
	dozens	87,878	102,426	81,269

(*a*) See note at foot of Table No. 2.

No. 8.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured.

GRAND TOTAL, INDIA (British India and Indian States).

Description.		12 Months, April to March.		
		1927-28	1928-29.	1929-30.
Grey and bleached piecegoods—				
Chadars	pounds	25,774,802	20,570,954	23,765,477
	yards	66,824,306	56,681,087	66,040,321
Dhutis	pounds	129,746,309	115,262,574	157,233,552
	yards	615,946,386	564,153,870	776,027,510
Drills and jeans	pounds	22,912,951	19,087,046	25,022,969
	yards	91,197,644	76,336,349	100,297,055
Cambrics and lawns	pounds	986,274	744,455	573,491
	yards	5,479,124	4,601,226	3,589,548
Printers	pounds	4,608,509	4,769,783	4,150,144
	yards	20,245,960	22,471,220	19,464,319
Shirtings and longcloth	pounds	140,831,481	107,701,083	130,270,819
	yards	620,027,624	474,221,488	585,215,795
T-cloth, domestics and sheetings	pounds	24,630,019	19,699,114	23,733,182
	yards	92,163,833	75,487,815	90,665,313
Tent-cloth	pounds	2,618,279	2,946,545	3,190,893
	yards	6,064,123	6,935,315	7,629,360
Khadi, Dungri or Khaddar	pounds	41,485,313	31,575,028	43,213,288
	yards	116,118,753	93,688,988	124,634,578
Other sorts	pounds	9,873,922	8,568,794	10,604,798
	yards	40,943,836	35,015,194	41,357,002
Total	pounds	403,467,859	330,525,376	421,758,613
	yards	1,675,011,583	1,409,592,552	1,814,920,801
Coloured piecegoods	pounds	148,297,621	102,175,898	125,858,886
	yards	681,553,222	483,676,103	604,059,124
Grey and coloured goods, other than piecegoods.	pounds	4,205,147	3,330,966	4,536,020
	dozens	992,107	786,008	1,164,778
Hosiery	pounds	1,213,870	1,609,033	1,908,942
	dozens	455,592	493,488	572,404
Miscellaneous	pounds	5,827,546	4,403,538	4,635,744
Cotton goods mixed with silk or wool	,,	4,794,002	3,211,762	3,360,526
Grand Total	pounds	567,806,045	445,656,573	562,058,731
	yards	2,356,564,805	1,893,268,655	2,418,979,925
	dozens	1,447,699	1,279,496	1,737,182

Report for the year 1929.

Section VI.

RULES AND REGULATIONS.

Rules for the Registration of Trade Marks.

Rules for Arbitration on Piecegoods. Standard Contract Form,

Etc..

RULES AND REGULATIONS.

Revised and adopted down to the Special General Meeting held on 13th February 1930.

Name.

1. The Association shall be called the Bombay Millowners' Association.

2. The Office of the Association will be situate in Bombay.

Objects of the Association.

3. The objects of the Association are :—

(*a*) To encourage friendly feeling and unanimity amongst Millowners and users of steam, water and/or electric power on all subjects connected with their common good.

(*b*) To secure good relations between members of the Association.

(*c*) To promote and protect the trade, commerce and manufactures of India in general and of the cotton trade in particular.

(*d*) To consider questions connected with the trade, commerce and manufactures of its members.

(*e*) To collect and circulate statistics and to collect, classify and circulate information relating to the trade, commerce and manufactures of its members.

(*f*) To take all steps which may be necessary for promoting, supporting or opposing legislative and other measures affecting the trade, commerce or manufactures of its members.

(*g*) To make representations to Local, Central and Imperial authorities on any matter connected with the trade, commerce and manufactures of its members.

(*h*) To arbitrate in the settlement of disputes arising out of transactions in piece-goods and yarn between parties willing or agreeing to submit to arbitration in accordance with the arbitration rules of the Association.

(*i*) To advance and promote commercial and technical education connected with the trade and commerce of its members.

(*j*) To undertake special inquiries and initiate or support any action for securing the redress of legitimate grievances connected with the trade or commerce of its members.

(*k*) To take any action which may be conducive to the extension of the trade and commerce of its members or incidental to the attainment of this object.

(*l*) To subscribe, to become a member of and co-operate with any other Association whether incorporated or not whose objects are altogether or in part similar to those of this Association and to procure from or communicate to any such Association such information as may be likely to forward the objects of this Association.

(*m*) To establish or aid in the establishment of funds to benefit employees of the Association or the dependents of such persons and to subscribe, donate or guarantee money for charitable or benevolent purposes at the discretion of the Association.

(*n*) And generally to do all that may be necessary in the interests of the realisation of the above objects of the Association directly or indirectly.

Persons eligible for membership.

4. Any individual, firm or Company owning one or more mill or mills or one or more press or presses or one or more ginning or other factory or factories actuated by steam, water, electric and/or other power shall be eligible for membership of the Association.

Definition of the term "member."

5. The expression "Member" in these rules shall ordinarily mean the person, firm or Company, as the case may be, by whom or by which any such mill or mills, press or presses, or factory or factories as last aforesaid is or are actually owned, but shall where the context so requires or permits also mean and include the person or persons for the time being entitled or empowered in accordance with these rules to act and vote on behalf of any member of the Association.

Voting Power of members.

6. At any General Meeting of members of the Association every member shall be entitled to one vote for every complete sum of Rs. 50 paid by him as annual subscription under Rule 35 hereof.

7. Each individual, who, as an individual, shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled either to act and vote on his own behalf or to empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign his name per procuration, to act and vote on his behalf.

8. Every partner in any firm, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of his firm, and the firm may also empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign the name of the firm per procuration, to act and vote on behalf of the firm.

9. Every Director of a Joint Stock Company, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company, and the Agent, Secretary or Manager, as the case may be, of such Company, and every partner in any firm, which shall be Agents, Secretaries or Managers, as the case may be, of such Company, and likewise any one or more persons, who shall have been duly authorized by the Agent, Secretary or Manager, as the case may be, of such Company, or by the firm, which shall be Agents, Secretaries or Managers, as the case may be, of such Company, to sign either the name of such Agent, Secretary or Manager or the name of such firm, per procuration, shall also, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company.

10. The name of every person entitled or empowered to act and vote on behalf of any member of the Association, whether such person be the member himself or any other person, shall be notified in writing by such member to the Secretary of the Association to be entered by the Secretary of the Association as hereinafter provided in the register hereinafter mentioned, and if more than one person shall be entitled or empowered to act and vote on behalf of any member, such member shall notify in writing to the Secretary of the Association to be entered by the Secretary of the Association as hereinafter provided in the register hereinafter mentioned, the order of precedence in which such persons shall be entitled to act and vote on behalf of such member.

11. When any member shall notify to the Secretary of the Association that any one or more persons, other than the member himself, is entitled or empowered to act and vote on behalf of such member, such member shall, in such notification, state the capacity in which such person or each of such persons is so entitled or empowered to vote, that is to say, either as a member of a firm or as a Director or Agent or Secretary or Manager of a Company or as the holder of a power to sign per procuration or otherwise as the case may be.

12. If the name of any person shall be notified as a person empowered to act and vote on behalf of a member by virtue of being the holder of a power to sign per procuration, the notification shall be accompanied by the document authorizing such person to sign per pro-

curation, in order that the same may be registered by the Secretary, and the Secretary shall, after registering the document, return it to the person who sent it.

13. The Association shall provide a Register, to be called " Register of members and of persons entitled to act and vote for members " (hereinafter in these rules referred to as " the said Register "), and the names of all members of the Association shall be entered in the said Register together with the name of each person entitled or empowered, in accordance with these rules, to act and vote for such members, so soon as the name of such persons and all particulars regarding him and all formalities shall have been duly notified and observed in accordance with these rules, and when the name of more than one person shall have been notified as entitled to act and vote for any one member of the Association, the names of such persons shall be numbered in the order of precedence in which such persons are entitled to act and vote for such member.

14. No person shall be entitled to act or vote on behalf of any member of the Association unless and until his name shall have been entered in the said Register as a person entitled to act and vote for such member.

15. If two or more persons, who shall be entitled to act and vote on behalf of one and the same member of the Association, shall be present at any meeting of the Association, that one, who takes priority in the order of precedence in the said Register, shall alone be entitled to vote at such meeting.

16. If any one person shall, according to these rules, be entitled to act and vote for more than one member of the Association, such person shall be entitled to act and to exercise the right of voting, according to these rules, for each member, on whose behalf he is entitled to act and vote.

17. Members of the Association shall be elected by ballot in the manner hereinafter mentioned. Mode of electing members.

18. Every candidate for election as a member of the Association must be proposed by one member of the Association and seconded by another, and a letter of proposal signed by the proposer or seconder must be sent to the Managing Committee of the Association (hereinafter called " the Committee ").

19. After the receipt by them of a proposal duly made and seconded according to these rules of a candidate for election as member of the Association, the Committee shall fix a day for the commencement of the ballot for the election of such candidate.

20. Not less than seven days before the day so fixed as aforesaid for the commencement of the ballot for the election of any candidate, notice in writing shall be given by the Committee to all members of the Association of the name of the candidate and of his proposer and seconder and of the date so fixed as aforesaid for the commencement of the ballot for the election of such candidate.

21. The Committee shall, before the day appointed for the commencement of the ballot for the election of a candidate for membership of the Association, appoint a scrutineer for such election.

22. The Association shall, for the purposes of all elections by ballot, provide a ballot-box with a lock and key and with an aperture sufficiently large to admit of the deposit therein of voting papers.

23. Before the time appointed under these rules for the commencement of the ballot for the election of any candidate for membership of the Association, the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same, and the same shall not be opened until after the expiration of the full time appointed for such ballot.

24. The Committee shall provide voting papers for the election of a member of the Association in such form as they shall, from time to time, think fit and shall send one of such voting papers to each member of the Association, not less than seven days before the day fixed according to these rules for the commencement of the ballot for the election of any candidate for membership of the Association.

25. If any person entitled or empowered to vote concerning the election of a candidate for membership of the Association shall desire to exercise his right of voting he shall fill up a voting paper in accordance with the directions contained therein stating whether he votes for or against the election of such candidate and shall sign the paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

26. Voting papers may be deposited in the ballot-box in accordance with these rules at any time between the hours of 10-30 a.m. and 4 p.m. on the day appointed for the commencement of the ballot or on any one of the six succeeding days, exclusive of Sundays or Gazetted Holidays.

27. The ballot-box shall, at 4 p.m. on the seventh of the days appointed for the election of any candidate for membership, be opened by the Secretary in the presence of the scrutineer, and the votes shall be counted and scrutinized by the scrutineer, and the scrutineer shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

28. No candidate for election as a member shall be deemed to have been elected unless the number of votes recorded is greater than one-fourth of the total number of the votes which would have been recorded if all members had voted. One adverse vote in every six votes recorded shall exclude. The result of every election shall be recorded in the Minutes of the Proceedings of the Committee.

29. If any candidate for election as a member of the Association shall not be elected, his proposer shall be informed of his non-election by the Secretary.

30. Particulars of the voting for the election of any candidate for election as a member of the Association shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to anyone whomsoever.

31. A candidate, who shall have been proposed for election as a member of the Association and shall not have been elected, shall not be again eligible for election as a member of the Association until after the expiration of six months from the date of the election at which he shall not have been elected.

32. If a candidate for election as a member of the Association be elected, his election shall be notified in writing by the Secretary to his proposer and likewise to the candidate himself, and a copy of the last annual report of the Association and also a copy of the Rules of the Association, together with a bill for the entrance fee payable by such member on election and the amount of the annual subscription payable in accordance with these rules shall be sent to him by the Secretary.

Membership subscription.

33. Every member who shall after the date on which these rules shall come into force be elected a member of the Association shall pay on election an entrance fee of Rs. 100.

34. Every member who shall after the date on which these rules shall come into force be elected a member of the Association after the 1st January but before the 1st October in any year shall in addition to the entrance fee pay such proportion of the annual subscription for that year as shall be attributable to the period between the date of election and the 31st December of that year. Every member similarly elected after the 30th September in any year shall pay in addition to the entrance fee one-quarter of the annual subscription for that year.

35. Each member of the Association shall pay the annual subscription to the Association which may from time to time be determined by the Committee. Provided that the resolution of the Committee determining such annual subscription shall be passed by a majority of not less than two-thirds of the members of the Committee present at a special meeting called for the purpose of determining such subscription.

36. Annual subscriptions shall be payable in advance on the 1st January in each year in respect of the period from the 1st January to the 31st December in that year, and a member shall not be entitled to exercise any of the privileges of membership if his subscription is more than two calendar months in arrear.

37. The Committee of the Association shall, in the case of mills which remain entirely closed for one calendar year or more for causes not due to a strike or a lock-out, be empowered to remit the ordinary membership subscription, and to substitute therefor a subscription of Rs. 100 only for each calendar year during which the mills remain entirely closed.

38. A member who shall fail to pay his subscription for a period of three calendar months after it has become payable shall, *ipso facto*, cease to be a member of the Association and his name shall forthwith be removed from the said Register. Provided that the Committee may, for good cause shown for such non-payment of the subscription as to which the decision of the Committee shall be final and binding upon the member in default, and upon payment of the subscription in arrear, revoke the cancellation of membership and order the name of such member to be reinstated in the said Register. Subscriptions in arrear shall be treated as a debt due to and recoverable by the Association.

Form of adherence to be signed by members.

39. Each member shall, on election to the Association, sign a form of adherence to the rules of the Association in the form from time to time approved by the Committee and until such form shall have been signed a member shall not be entitled to exercise any of the privileges of membership.

Mode of resigning from membership.

40. Every member of the Association shall have power to terminate his membership thereof by giving not less than three calendar months' previous notice in writing (expiring at any time) to the Secretary of the Association of his desire to terminate such membership and upon the expiration of any such notice such member shall cease to be a member of the Association and his name shall forthwith be removed from the said Register.

The Committee, its constitution and mode of election.

41. The affairs and funds of the Association shall be managed by a Managing Committee hereinbefore and hereinafter called "the Committee" to be constituted as hereinafter mentioned.

42. The members of the Association shall, in each year between the 1st and the 31st day of January, elect the Committee from amongst the list of persons whose names appear in the said Register as persons entitled to act and vote for members.

43. The Committee shall consist of a Chairman, a Deputy Chairman and not more than eighteen ordinary members, making a maximum of twenty members in all.

44. The Committee, holding office for the time being, shall appoint a day between the 1st and the 31st day of January in each year for the election of the Chairman, the Deputy Chairman and the eighteen ordinary members of the Committee for the ensuing year, and shall cause notice of the day so appointed for such election as aforesaid to be advertised in at least one English and one Vernacular newspaper published in Bombay.

45. The Secretary of the Association shall also give to each member of the Association not less than seven days' notice in writing of the day appointed for the said elections and of the names of all authorized representatives of members who are eligible for election as members of the Committee.

46. The members of the Committee shall be elected by ballot.

47. The Committee shall, before the day appointed for the said election, appoint a scrutineer for each of the said elections.

48. Before the time appointed under these rules for the commencement of the ballot upon the day appointed for the said elections the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same and the same shall not be opened until 4 p.m. upon that day.

49. The Committee shall provide separate voting papers for—

(*a*) the election of a Chairman of the Committee,

(*b*) the election of a Deputy Chairman of the Committee,

(*c*) the election of eighteen ordinary members of the Committee,

in such form as they shall, from time to time, think fit and shall send to each member of the Association not less than seven days before the day fixed for the said elections, one voting paper in respect of the election of the Chairman, one voting paper in respect of the election of the Deputy Chairman and one voting paper in respect of the election of the ordinary members of the Committee.

50. On the day appointed for the said elections voting shall commence at 10-30 a.m. and terminate at 4 p.m.

51. If any person entitled or empowered to vote concerning the election of the members of the Committee shall desire to exercise his right of voting, he shall, in the case of the election of a Chairman, write on a voting paper relative to the election of a Chairman the name of the person representing a member of the Association whom he desires should be appointed such Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of a Deputy Chairman, write on a voting paper relative to the election of a Deputy Chairman the name of the person representing a member of the Association whom he desires should be appointed such Deputy Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of the eighteen ordinary members of the Committee, write on a voting paper relative to the election of the ordinary members of the Committee, the names of the eighteen persons representing members of the Association whom he desires should be appointed as ordinary members of the Committee as aforesaid and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

52. Voting papers regarding the elections of a Chairman, Deputy Chairman and the ordinary members of the Committee may be deposited in the ballot-box in accordance with these rules between the hours of 10-30 a.m. and 4 p.m. on the day which shall have been appointed under these rules for such elections.

53. At 4 p.m. on the day appointed for the said elections the ballot-box shall be opened by the Secretary of the Association in the presence of the scrutineer and the votes shall be counted and scrutinized by the scrutineer, who shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

54. Particulars of the voting for the election of the members of the Committee shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to anyone whomsoever.

55. Those persons in whose favour the largest number of votes shall have been cast for the respective appointments of Chairman, Deputy Chairman and ordinary members of the Committee shall be deemed to have been appointed Chairman, Deputy Chairman and ordinary members of the Committee respectively.

56. Two representatives of any one member entitled under Rule 6 to ten votes or less shall not be on the Committee at the same time, and if two representatives of any one such member shall be elected to serve on the Committee at the same time, the election of that representative who obtains the lesser number of votes shall be void. In case of an equality of votes, the Chairman of the retiring Committee shall have a casting vote.

57. No member of the Association shall vote for more than one Chairman, one Deputy Chairman and eighteen ordinary members of the Committee.

58. If any person who shall have been elected according to these rules either as Chairman of the Committee or as Deputy Chairman of the Committee shall decline to accept the appointment there shall be a fresh election by the members of the Association for the appointment of a Chairman or Deputy Chairman as the case may be.

59. If any person who shall have been elected in accordance with these rules as an ordinary member of the Committee shall decline to accept the appointment the person who shall have received the next largest number of votes shall be considered to have been elected, and if there shall be no such person then the vacancy shall be filled by the retiring Committee.

60. If in any ballot for a Chairman or Deputy Chairman of the Committee there shall be an equality of votes for the appointment, there shall be a fresh election by the members of the Association for the appointment of a Chairman or Deputy Chairman as the case may be. If in any ballot for the election of the eighteen ordinary members of the Committee there shall be an equality of votes for the eighteenth appointment, the Chairman of the retiring Committee shall have a casting vote.

61. The new Committee shall take office upon the conclusion of the first Annual General Meeting of the members of the Association held after their election, and shall continue to hold office until the conclusion of the next Annual General Meeting of the members of the Association, when they shall retire but shall be eligible for re-election.

62. If any member of the Committee shall be absent from the regular meetings of the Committee for more than three consecutive months he shall, unless he shall have previously obtained leave of absence from the Committee, be deemed to have vacated his office.

63. When any vacancy other than a vacancy in the office of Chairman or Deputy Chairman shall occur in the Committee, the members of the Committee shall have power to appoint any duly qualified person to fill such vacancy who shall hold office until the conclusion of the next Annual General Meeting of the members of the Association when he shall retire but shall be eligible for re-election. Similarly if any member of the Committee shall have previously obtained leave of absence from the General Meetings of the Committee, the members of the Committee shall have power to appoint any duly qualified person to act as a member of the Committee during the absence of such member.

64. If any vacancy other than a temporary vacancy shall occur in the office of Chairman or Deputy Chairman of the Committee, such vacancy shall be filled by the election according to these rules by the members of the Association of any duly qualified person. A temporary vacancy may be filled by the members of the Committee from their own number.

65. The Chairman of the Committee shall, if present, preside at all meetings of the Committee held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and failing both, the chair shall be taken by one of the members of the Committee who shall be appointed by the other members of the Committee present at such meeting. The procedure to be adopted by the Committee in conducting business.

66. In case of a tie in voting in Committee the Chairman for the time being shall have a casting vote in addition to his own vote.

67. Five members of the Committee shall constitute a quorum.

68. The Committee shall meet at least once in every month.

Powers of the Committee.

69. The Committee shall have power to require from any member an explanation as to any act done or conduct pursued by such member which in the opinion of the Committee shall be in contravention of the rules of the Association or to the detriment or discredit of the Association or shall be injurious to the welfare and interests of the Association. If any such explanation shall be refused or having been given shall be deemed unsatisfactory, the Committee shall cause a Special General Meeting of the Association to be convened to consider the acts and conduct of such member, and the Association shall have power if a quorum be present at such Special General Meeting to resolve by a majority of not less than two-thirds of the votes cast at the meeting to declare that such member is expelled from the Association.

70. Whenever a resolution shall have been passed as in the last preceding rule mentioned such resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association and shall not be entitled to claim any refund on account of subscription which may have already been paid.

71. Previous to each Annual General Meeting of the members of the Association, the Committee shall prepare a report of the proceedings of the Association during the year prior to such General Meeting and shall cause the same to be printed and shall send at least one printed copy thereof to each member of the Association not less than seven days prior to the date fixed for the said Annual General Meeting. The Committee may also, if they see fit to do so, send any one or more copies of the said report to any individual or Corporation or Association to whom or to which they may think it desirable in the interests of the Association to send the same.

72. The Committee shall have authority to appoint Solicitors to the Association and the Committee may consult them whenever they deem it expedient to do so.

73. The Committee shall have authority at any time and from time to time, if for any reason they shall consider it advisable to do so, to attach to the office of the Chairman of the Committee a remuneration or honorarium of such amount, and to operate from such date and for such period as the Committee may determine, and such remuneration or honorarium shall be met from the revenues of the Association.

74. At the first meeting of the Committee held after the holding of the Annual General Meeting of the members of the Association in each year, the Committee shall appoint three or more of their number to form a Sub-Committee for the purpose of deciding questions other than arbitrations, arising under the rules of the Association relating to the registration of trade marks, and the decision of such Sub-Committee on such questions shall have the same effect as if given by the entire Committee. Any vacancy which may from time to time occur in any such Sub-Committee shall be filled by the Committee by the appointment thereto of another member of the Committee.

75. The Committee may from time to time appoint a Sub-Committee to investigate and to report upon any matter whatsoever and may invite any member of the Association not being a member of the Committee to serve on any such Sub-Committee, or may consult any outside authority if for any special reason such a course may seem to them advisable.

76. Sub-Committees other than a Sub-Committee appointed under Rule 72 shall have no executive or substantive power or authority, and the duty of every Sub-Committee shall be to report to the Committee the result of its investigations, deliberations or other proceedings.

Duties of Secretary & Assistant Secretary.

77. A Secretary of the Association shall be appointed and his remuneration shall be fixed by the Committee. The Secretary shall devote himself entirely to the business and affairs of the Association except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Association and of funds connected with or in any way controlled by the

Association. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Association. He shall give notice as desired by the Chairman or Deputy Chairman of all meetings of the Association, of the Committee, of the Departmental Committees and Sub-Committees of the Association and of all Associations working in connection with the Association. He shall duly notify members of their election, collect all dues from members of the Association or from any Committee or any Association working in connection with the Association. He shall prepare the Annual Report of the Association and the reports of all Committees and of all Associations connected with the Association under the guidance of the Chairman and the Committee and generally shall perform all such duties as are incidental to his office and generally act under the orders of the Chairman or in his absence of the Deputy Chairman and the Committee. In all matters appertaining to the detailed duties of his office as above enumerated he shall follow the policy and instructions laid down by the Chairman or in the absence of the Chairman by the Deputy Chairman.

78. An Assistant Secretary of the Association may be appointed, and if so appointed, his remuneration shall be fixed by the Committee. The Assistant Secretary shall during any temporary absence of the Secretary owing to sickness or any other cause or during the absence of the Secretary on leave perform all or any of the duties of the Secretary as may be assigned to him.

Minutes Book of the Committee.

79. Minutes of all proceedings of the Committee shall be made and shall be entered or caused to be entered regularly by the Secretary in a Minute Book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time.

General Meetings of members.

80. A general meeting of the members of the Association to be called the Annual General Meeting shall be held in each year at such time as the Committee may appoint.

81. The Committee may also at any time call a General Meeting should it seem to them expedient to do so.

82. If any four members of the Association shall by a requisition in writing signed by the said four members respectively addressed to the Committee and containing a statement of their reasons for the requisition request the Committee to call a General Meeting of the members of the Association the Committee shall call such General Meeting to be held within fourteen days after the receipt by the Committee of the said requisition, and if the Committee shall refuse or neglect to call such General Meeting to be held within the time aforesaid, the said four members who shall have signed the said requisition, shall have power themselves to call such General Meeting to be held on such day as they themselves shall appoint.

83. Seven clear days' notice of every Annual General Meeting shall be given by advertisement in at least one English and one vernacular newspaper published in Bombay and seven clear days' notice shall also be given to members of every Special General Meeting, except Urgent General Meetings specially convened by the Chairman or the Committee.

84. No business shall be transacted at any General Meeting unless a quorum according to these rules shall be present at such meeting.

85. At any General Meeting a quorum shall be constituted if the number of votes of the members represented at the meeting shall exceed 25 per cent. of the total number of votes of all the members for the time being of the Association.

86. If on the day originally appointed for holding a General Meeting a quorum according to these rules shall not, within thirty minutes of the time appointed for the commencement of the meeting, be present, the meeting shall be adjourned to such time on such day not being less than 10 days thereafter as the Committee may determine and if a quorum shall not, within fifteen minutes after the time appointed for the commencement of such adjourned meeting, be present, the members then present shall constitute a quorum and may transact the business for which the meeting was convened.

87. Whenever any meeting shall be adjourned under Rule 84 on the ground that a quorum was not present within the prescribed time, seven clear days' notice shall be given by the Committee by advertisement in at least one English and one Vernacular newspaper published in Bombay of the day and time to which such meeting shall have been adjourned.

88. The Chairman of the Committee shall, if present, preside at all General Meetings of the members of the Association held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and, failing both of these, the chair shall be taken by one of the members of the Committee, who shall be appointed by the other members of the Committee, present at such meeting.

89. The voting at any General Meeting shall be in the first instance, by show of hands, but this shall not preclude any member present from demanding a poll. If a poll is demanded the number of votes to which each member shall be entitled shall be calculated in accordance with Rule 6. The result of a poll shall supersede a vote taken by show of hands. In the case of a tie in voting at any General Meeting the Chairman for the time being of the meeting shall have a casting vote.

90. Minutes of all proceedings at every General Meeting of the members of the Association shall be made and shall be entered or caused to be entered regularly by the Secretary in a Minute Book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time.

91. Every resolution which shall have been duly passed according to these rules at any General Meeting of the members of the Association shall be binding upon all the members of the Association.

Special General Meeting for concerted general action.

92. All proposals or recommendations for concerted general action respecting the mills which the Committee of the Association may consider to be concerned in respect to a strike, lockout, short-time working or organized lessening of production, payment of bonus, increases or reductions in wages, or any other matter whatsoever, shall only be adopted if passed by a majority of not less than 85 per cent. of the votes cast at a Special General Meeting duly called for the purpose of considering such proposals or recommendations.

Expulsion of members for contravening resolutions adopted at the General Meeting.

93. Any member of the Association who shall contravene the terms of any proposal which has been approved and adopted by the members of the Association under Rule 92 hereof shall be liable to be summarily expelled from the Association by a resolution of the Committee declaring that such member is expelled; provided that such resolution shall be passed by a majority of not less than three-fourths of the members of the Committee present at a Special Meeting called for the purpose of considering such contravention.

94. Whenever a resolution shall have been passed as in the last preceding rule mentioned such resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association, and shall not be entitled to claim from the Association any refund on account of subscription which may have already been paid.

95. A firm or Joint Stock Company or other Corporation which shall be expelled under the last preceding rule shall be eligible for re-election after the expiry of six months from the date of expulsion provided not less than three members in addition to the proposer and seconder concur in the proposal for re-election.

Funds and properties of the Association.

96*. The control of the funds of the Association shall be vested in the Committee, who in addition to the powers expressly conferred on them by these rules may exercise all such powers, and do all such acts and things as may be exercised or done by the Association and are not hereby or by law expressly directed or required to be exercised or done by the Association in General Meeting, and in particular may from time to time at their discretion raise or borrow or secure the repayment of any sum or sums of money in all respects as they think fit.

* Amended at the Annual General Meeting held on 3rd March 1927.

97. If at any time during the year the funds at the disposal of the Committee are insufficient or are likely to be insufficient to defray the estimated expenditure for the remaining portion of the year, then the Committee shall, in such case, call a General Meeting of the members of the Association and lay the accounts of the Association before such meeting.

98. The Committee shall cause proper books of account to be kept of the transactions of the Association and of the assets, credits and liabilities thereof, which books of account shall be kept at the office of the Association or at such place or places, and in the charge of such person or persons as the Committee may from time to time direct.

99. At least seven days previous to each Annual General Meeting of members of the Association the Committee shall send to each member of the Association a duly audited income and expenditure account, and a balance sheet, containing a summary of the property and liabilities of the Association and made up to the 31st December of the year immediately preceding the meeting, and such account and balance-sheet shall be laid before the members at the Annual General Meeting of the Association in each year.

100. The Committee for the time being shall have power to invest and deal with any of the moneys of the Association not immediately required for the purposes thereof in such securities and in such manner as they may think fit and from time to time to vary or realize such investments.

101. The Committee shall have the power to determine the manner in which bills, loans, receipts, acceptances, endorsements, cheques, releases, contracts and documents shall be signed or executed by and on behalf of the Association.

102. There shall be two Trustees of the Association and the first Trustees shall be Mr. H. P. Mody and Mr. Ratansi D. Morarji. Subsequent Trustees shall be appointed by resolution of the Committee. Any person for the time being entitled to act and vote for a member shall be eligible as a Trustee. Any Trustee who shall cease to be entitled to act and vote for a member shall *ipso facto* cease to be a Trustee. Any Trustee may be removed by a majority of three-fourths of the members of the Association present at a meeting duly convened for the purpose of considering such removal.

103. All the funds and properties of the Association shall be vested in the Trustees who shall have the custody of all securities and documents of title relating thereto and shall deal with and dispose of the same and the income thereof in accordance with the written directions from time to time given to them by the Committee for the time being.

Responsibility of the Chairman, Deputy Chairman, Secretary & members of the Committee.

104. Neither the Chairman, Deputy Chairman, nor any ordinary member of the Committee nor the Secretary nor any Trustee shall be answerable for anything other than his own acts or defaults, nor shall he be answerable for any act done by him for the sake of conformity only, nor for any moneys of the Association other than such as shall come into his own hands, nor for any collector or receiver of moneys appointed by the Committee, nor for any misfortune, loss or damage happening to the Association by reason of any deed done or executed by him as a Chairman, Deputy Chairman or ordinary member of the Committee or as Secretary or Trustee, nor by reason of any error in judgment or mere indiscretion on his part in the performance of his duties, nor otherwise on any account, except for wilful negligence or fraud. Every person being Chairman, Deputy Chairman, or an ordinary member of the Committee or Secretary or Trustee of the Association, his heirs, executors or administrators shall at all times be indemnified and saved harmless out of the funds of the Association from and against all costs, losses, damages and expenses whatsoever incurred or sustained by him in the execution of his power or duties, and every person having been or being a Chairman, Deputy Chairman, or ordinary member of Committee or Secretary or Trustee of the Association, his heirs, executors and administrators shall be indemnified and saved harmless out of the funds of the Association against all actions, suits, claims and demands whatsoever brought or made against him or them in respect of any engagement of the Association save such as may be incurred by his own personal wilful neglect or default.

The date when the rules come into force & the mode of altering the rules.

105. These rules shall come into force on the First day of March 1925 on which date the present rules shall stand cancelled. No alterations in these rules shall be made save and except by a majority of not less than three-fourths of the votes cast at a Genera Meeting of the members of the Association duly convened and held for the purpose of considering such alteration, the terms of which shall have been fully set forth in the notice convening the meeting.

RULES FOR THE REGISTRATION OF TRADE MARKS.

Revised and adopted down to the Annual General Meeting of the Association held on 3rd March 1927.

Interpretation.

1. Throughout all these rules the following words shall bear and include the following meanings :—

(*a*) ' The Association ' means the Bombay Millowners' Association.

(*b*) ' Member ' means a member of the Bombay Millowners' Association.

(*c*) ' The Secretary ' means the Secretary of the Bombay Millowners' Association.

(*d*) ' The Managing Committee ' means the Managing Committee of the Bombay Millowners' Association.

(*e*) ' Trade mark ' includes ' ticket ' and ' stamp.'

(*f*) ' Colourable imitation ' includes a trade mark, which is likely to become known by or to acquire the same name as that by which another trade mark is already known or which such other trade mark has already acquired.

Essentials of a registrable trade mark.

2. For the purposes of these rules a registrable trade mark must consist of a distinctive mark, device or design not being a name, signature or word or words (invented or otherwise) either alone or in combination with one or more of the following :—

(*a*) The name of a Company, individual or firm represented in a special or particular manner.

(*b*) An invented word or invented words.

(*c*) A word or words having no direct reference to the character or quality of the goods and not being according to its ordinary signification a geographical name or surname.

Provided—

(1) that any trade mark registered in the Permanent Register of the Association prior to the 31st March 1924 shall be registrable as a trade mark under this rule ;

(2) that no trade mark shall be accepted for registration which contains or consists of any scandalous design, or any matter the use of which would by reason of its being calculated to deceive or otherwise be disentitled to protection in a Court of Justice, or would be contrary to law or morality ;

(3) that no trade mark shall be accepted for registration which contains or consists of a representation of the Royal Arms (or Arms so closely resembling the Royal Arms as to be calculated to deceive), or of a photograph or photographs of any member or members of the Royal Family.

Classification of goods.

3. All goods to which these rules apply shall be divided into the following classes :—

Class 1.—Cotton yarns and threads being either grey or bleached.

Class 2.—Cotton yarns and threads being coloured either in whole or in part.

Class 3.—Cotton piecegoods of all kinds.

Registers

4. The Association shall keep two registers, one of which shall be called ' The Permanent Register ' and the other ' The Suspense Register.'

Duty of members to register trade marks and mode of applying to re-register same.

5. Every member shall send to the Secretary an application in writing addressed to the Secretary and signed by the member or by some person duly authorized to sign the same on behalf of the member, to register with the Association every trade mark, not already registered by such member with the Association, which is or is to be the property of such member and which such member desires to apply to any produce of the mill or mills, factory or factories, owned by such member.

6. Every such application shall specify the name by which the trade mark to which the application relates is intended to be known and the class or classes of goods to which the trade mark is intended to be applied and shall be accompanied by one copy of the trade mark for the use of the Association and also by such further number of copies thereof as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of members.

7. Every member shall send to the Secretary such number of copies of every trade mark which is the property of a dealer dealing with such member, and which such member intends to apply to any produce of the mill or mills, factory or factories, owned by such member as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of members, accompanied by a statement in writing specifying the name by which any such trade mark is intended to be known, and the class or classes of goods to which the trade mark is intended to be applied. The Secretary shall so soon as may be after the receipt thereof send to every member a copy of such trade mark together with a copy of such statement.

Secretary to enter every trade mark which a member shall apply to register in the Suspense Register.

8. The Secretary shall forthwith on receipt of an application for registration of a trade mark with the Association made in conformity with these rules enter the said trade mark in the ' Suspense Register ' for use on goods of the class or classes specified in the application.

Notice of every application to register a trade mark to be sent to every member.

9. The Secretary shall so soon as may be after any application shall have been made for the registration of any trade mark with the Association, send to every member a copy of such application with an intimation of the date when it was made and that such trade mark has been entered in the Suspense Register and shall also send with such intimation one copy of such trade mark, and also if the application shall have been accompanied by a notification in conformity with Rule 21 that the member, who shall have made the application, is not willing to refer to arbitration any matter relating to the application, one copy of such notification and shall after the expiration of three weeks from the date of the despatch of such intimation send a reminder to each member who shall not in the interval have acknowledged the receipt of such intimation or otherwise intimated that such intimation has been received by such member.

Effect of entry of trade mark in Suspense Register.

10. The entry of a trade mark in the Suspense Register shall not confer upon the member upon whose application the same shall have been so entered any right against any other member in respect of the trade mark so entered save and except a right to apply for the removal of any other trade mark from the Suspense Register as in Rule 11 hereinafter set forth.

Applications for removal of trade mark from the Suspense Register.

11. Any member may apply that any trade mark which has been entered in the Suspense Register may be removed therefrom on the ground that it is an imitation colourable or otherwise of another trade mark which at the time of the entry of the trade mark objected to was then already in the Suspense Register and had been entered therein on application of the member applying for such removal and was intended to be applied to the same class or classes of goods as the class or classes to which the trade mark objected to is intended to be applied.

12. Every application for removal of a trade mark from the Suspense Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorized to sign on behalf of the applicant and shall set forth the ground on which the same is made.

13. Every application for removal of a trade mark from the Suspense Register shall be determined, in the manner hereinafter prescribed ; and if, when the same shall have been so determined, the application shall be upheld, the trade mark for the removal of which the application shall have been made, shall forthwith be removed from the Suspense Register.

Objections to entry of a trade mark in the Permanent Register.

14. Any member may object to any trade mark being entered in the Permanent Register on the ground that such trade mark is an imitation colourable or otherwise of a trade mark which has already, on the application of such objecting member, been entered in the Permanent Register for use on goods of a class or classes similar to the class or classes of goods to which the trade mark, in respect of which an application has been made, is intended to be applied, and that such trade mark, so already entered, is habitually applied by such objecting member to such class or classes of goods.

15. Every such objection shall be made within one month after the application to register the trade mark objected to shall have been made and shall be in writing addressed to the Secretary and signed by the objecting member or by some person duly authorized to sign on behalf of the objecting member and shall set forth the grounds of objection.

16. Any member may within three calendar months from the date of his becoming a member for the first time apply that any trade mark which shall have been registered in the Permanent Register, at any time before the expiration of the said period of three months, shall be removed therefrom on the ground—

> That the trade mark so already registered in the Permanent Register is an imitation colourable or otherwise of a trade mark for the registration of which such member has applied for use on goods of a class or classes similar to the class or classes of goods to which the trade mark so already registered in the Permanent Register is applied, and that such trade mark for the registration of which such newly joined member has so applied as aforesaid has been habitually applied by such newly joined member to the said class or classes of goods.

17. When any member being the owner of a mill shall have ceased to be a member for any reason, other than expulsion, and shall subsequently again become a member by virtue of the ownership of the same mill, or, when any mill, being the property of a member, shall have passed to a new owner and such new owner shall become a member by virtue of the ownership of the said mill, such member, who shall have again become a member, may at any time, within one month from the date of his having so again become a member or such new owner, who shall have become a member, may at any time within one month from the date of his becoming a member apply—

(*a*) That a trade mark which shall have been entered in the Permanent Register subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this rule or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this rule, as the case may be, shall be removed from the Permanent Register ;
or

(*b*) That if any trade mark shall have been or shall be entered in the Permanent Register in compliance with an application for the registration of the same which has been made subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this rule, or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this rule, as the case may be, the said trade mark shall be removed from the Permanent Register, on the ground either in the case (*a*) or in the case (*b*)—

That the said trade mark is an imitation colourable or otherwise of a trade mark previously registered with the Association by the member who shall have so ceased to be a member as aforesaid or by the member who was for the time being the owner of the mill which has so passed to a new owner as aforesaid for use on goods of a class or classes similar to the class or classes of goods for use on which the trade mark so objected to shall have been registered and that a fresh application for the registration of the mark so previously registered as aforesaid has been made by the applicant.

18. Every application for removal of a trade mark from the Permanent Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorized to sign on behalf of the applicant and shall set forth the grounds on which the same is made.

19. Every application under Rules 16 and 17 for removal of a trade mark from the Permanent Register shall be accompanied by twelve or such other number of copies as the Managing Committee may from time to time prescribe of the trade mark said by the applicant to have been previously registered with the Association.

20. If any member, being the owner of a trade mark which shall have been registered in the Permanent Register shall so alter the trade mark as in the opinion of a majority of the Trade Marks Sub-Committee to render it likely to deceive, or materially different, either in name or design, from the registered trade mark, and shall use the mark so altered on goods of a class or classes similar to the class or classes of goods for use on which registration of the original mark was obtained, the member concerned may be required to apply in the manner prescribed for registration of the altered trade mark as a new trade mark and in default of compliance with any such requisition within one month after receipt thereof by the member concerned, the altered trade mark shall be deemed an unregistered trade mark.

Liberty to refuse to refer to arbitration in certain cases.

21. Notwithstanding anything contained in these rules or in the Form of Adherence prescribed under Rule 36 of the Rules and Regulations of the Association any member who shall have become a member for the first time may send a notification in writing addressed to the Secretary with any application, made by such member, to register a trade mark, which shall be sent to the Secretary within one month from the date when such member shall have become a member notifying that he is not willing to refer to arbitration any matter relating to the application with which the notification is sent ; and whenever any such notification is sent as aforesaid no member shall in the matter to which the notification relates be bound by the rules relating to arbitration.

22. In like manner, notwithstanding anything contained in these rules or in the Form of Adherence in Rule 36 mentioned, if any member who shall have received notice of any application to register a trade mark, which shall have been sent to the Secretary, by a member who shall have become a member for the first time, within one month from the date when such member shall have become a member shall object, in the manner prescribed by these rules, to the said trade mark being entered in the Permanent Register on the ground specified in Rule 14, such objecting member may send with such objection, a notification in writing addressed to the Secretary notifying that he is not willing to refer to arbitration any matter relating to such objection to the application of which he shall have so received notice as aforesaid and specifying such application and objection ; and whenever any such notification is sent no member shall in the matter to which such notification relates be bound by the rules relating to arbitration.

Provided always that if a member who shall have become a member for the first time shall prove to the satisfaction of the Managing Committee that for a period of not less than five consecutive years immediately preceding the date when such member shall have become a member he has habitually applied the said trade mark to goods of a class or classes similar to the class or classes of goods to which such objecting member shall have habitually applied the trade mark of which the said trade mark is alleged by such objecting member to be an imitation colourable or otherwise, then such objecting member shall be deemed to have

sent to the Secretary such a notification in writing as above mentioned, and the provisions of Rules 37 to 43 (inclusive) so far as the same are applicable shall forthwith operate and have effect.

Determination of questions relating to any application to register a trade mark or to any application to remove a trade mark from the Suspense Register or from the Permanent Register, as to which notice of refusal to refer to arbitration has not been given.

23. All questions in dispute between two members arising out of or incidental to any

(*a*) application to register a trade mark,

(*b*) application to remove a trade mark from the Suspense Register.

(*c*) application to remove a trade mark from the Permanent Register,

shall, if no such notice, as is permitted by these rules, of unwillingness to refer to arbitration shall have been given in connection with the same, be determined by arbitration in the manner prescribed by the following rules :—

24. Either member may give the other member notice of the appointment of an arbitrator on behalf of the member giving such notice and may call upon such other member to appoint and to notify to the member who shall give the notice of the appointment of an arbitrator within seven days from the date of the giving of the notice ; and on receipt of such notice such other member must, if he should desire to appoint an arbitrator, appoint him within seven days from the receipt of such notice and notify such appointment within the same time to the member from whom he shall have received the notice to appoint an arbitrator.

25. If the member to whom such notice as in Rule 24 mentioned shall have been given fail to appoint and to notify to the member who shall have given the notice of the appointment of an arbitrator within seven days from the service of the notice upon him the matter in dispute shall stand referred to the arbitrator already appointed as sole arbitrator.

26. If a matter in dispute shall stand referred to an arbitrator as sole arbitrator he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him.

27. If two arbitrators shall be duly appointed in accordance with these rules, they shall within 3 days from the date when such one of them as was last appointed shall have been appointed and before proceeding with the reference appoint an umpire.

28. If two arbitrators and an umpire shall have been duly appointed, the two arbitrators shall, if they can agree upon their award, make their award within fourteen days after the appointment of the umpire.

29. If two arbitrators and an umpire shall have been duly appointed but the two arbitrators shall either fail to agree upon their award or fail to make it within fourteen days from the appointment of the umpire, the matter in dispute shall stand referred to the umpire.

30. When a matter in dispute shall stand referred to an umpire he shall make his award within fourteen days from the date when the matter in dispute shall stand referred to him.

31. If

(*a*) a matter in dispute shall stand referred to a sole arbitrator but such arbitrator shall fail, from any cause whatever, to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him ;
or

(*b*) two arbitrators shall have been duly appointed but shall fail, from any cause whatever, to appoint an umpire within three days from the date of the appointment of such one of the arbitrators as shall have been last appointed ;
or

(c) a matter in dispute shall stand referred to an umpire but such umpire shall fail, from any cause whatever, to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him;

the matter in dispute shall in any of such cases stand referred to a referee who shall be appointed by the Managing Committee.

32. When a matter in dispute shall stand referred to a referee he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him and it shall be deemed to stand referred to him so soon as he shall have been informed of his appointment by the Managing Committee.

33. The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall, when he or they make an award, reduce it into writing, sign it and forward it to the Managing Committee who shall file it in a separate file, in which such awards shall alone be filed.

Fees on arbitrations.

34. Every award, whether made by a sole arbitrator, two arbitrators, an umpire or a referee, which shall be duly made under the authority of and in conformity with these rules, shall be conclusive and binding upon the parties to the arbitration in which the award was made and the Association shall give effect to it.

(a) No person shall be appointed an arbitrator, umpire or referee, under the foregoing rules, who shall not be either a member of the Association or a person entitled to act and vote on behalf of a member of the Association, and any appointment made in contravention of this rule shall be null and void.

35. The following fees on arbitrations shall be chargeable by the Association to members:—

(a) In cases where there is a sole arbitrator, Rs. 15, which shall be paid by the member who has failed to appoint an arbitrator within the time prescribed by these rules.

(b) In cases where each party has appointed one arbitrator, the sum of Rs. 30, whereof each member, a party to the arbitration, shall pay Rs. 15.

(c) In cases where an umpire is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

(d) In cases where a referee is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall have power to direct by any award made by him or them under these rules that any fee paid by any member, a party to the arbitration in which such award shall have been made, shall be refunded to him by the other member, a party to the said arbitration.

36. The Association shall, whether the fees payable under these rules in connection with any arbitration shall have been duly paid to it or not, pay to each arbitrator, umpire and referee who shall have acted in such arbitration a fee of Rs. 15.

Procedure when any application made to register a trade mark, or any objection made to register a trade mark as to which notice of refusal to refer to arbitration has been given.

37. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, make

(a) any application to register a trade mark,

or

(b) any objection to a trade mark being entered in the Permanent Register, accompanied by a notification that the member is not willing to refer to arbitration any matter relating to the application or objection, as the case may be, with which the notifica-

tion is sent, no steps shall be taken by the Association in the matter of the application or objection specified in such notification for a period of two months from the receipt by the Secretary of such notification.

38. Any member, who shall have made any such application or objection as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, may, at any time during the said period of two months in the said Rule 37 mentioned, institute legal proceedings either to establish the right of such member to the trade mark to which such application or objection relates or to restrain any other member from using such trade mark or to procure the punishment of such member for using the same and such proceedings may be taken either in a Civil or a Criminal Court.

39. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, have made any such application as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, and at the expiration of the said period of two months in the said Rule 37 mentioned, no such legal proceedings as in Rule 38 mentioned shall have been instituted in connection with the trade mark to which the application relates, the said application shall be rejected and the said trade mark be removed from the Suspense Register and shall not be entered in the Permanent Register.

40. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, have made any such objection as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, and at the expiration of the said period of two months in the said Rule 37 mentioned, no such legal proceedings as in Rule 38 mentioned shall have been instituted in connection with the trade mark to which the objection relates, the said objection shall be rejected, and the application to register the trade mark, to which such objection relates, shall be dealt with under these rules, as if no such notification had been given.

41. If, within the said period of two months in Rule 37 mentioned, such legal proceedings as in Rule 38 mentioned shall have been instituted, no steps shall be taken in the matter of the application or objection concerning the trade mark to which such legal proceedings relate until such legal proceedings shall have been finally determined.

42. When such legal proceedings as in Rule 38 mentioned shall have been finally determined, if it shall have been held by the Court—

(*a*) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is an imitation colourable or otherwise of another trade mark, the trade mark so held to be an imitation colourable or otherwise shall not be registered ;

or, if it shall have been held by the Court—

(*b*) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is not an imitation colourable or otherwise of another trade mark, the same shall, if it be in the opinion of the Managing Committee a proper mark to be registered as a trade mark, be entered therein.

43. The production to the Managing Committee of a certified copy of a decree passed by a Civil Court of competent jurisdiction in British India from which no appeal lies or in respect of which the time for appealing has expired or the production of a certified copy of a judgment of a Criminal Court from which no appeal lies, or in respect of which the time for appealing has expired, shall be conclusive evidence of everything therein appearing to have been held, decided or found, and the Managing Committee shall act in accordance therewith.

All trade marks registered with the Association on or before the First day of April 1912 to be entered in the Permanent Register.

44. All trade marks which shall have been registered with the Association on or before the First day of April 1912 either under the Rules for Primary Registration or under the Rules for Secondary Registration, which were in force prior and down to the said First day of April 1912, shall be entered in the Permanent Register and shall be deemed respectively to have been entered therein as of the respective dates on which the same were originally registered with the Association.

Effect of entry of trade mark in Permanent Register.

45. Registration of a trade mark in the Permanent Register under these rules for use on goods of the class or classes specified in the entry in such register shall, *prima facie*, be held to secure to the said member an exclusive right as against all other members to the use of the said trade mark on goods of the class or classes so specified.

46. These rules shall come into force on the First day of April 1924 on which date they shall supersede all other rules relating to the Registration of Trade Marks.

RULES FOR ARBITRATIONS ON PIECEGOODS.

WHEREAS it has been represented to the Bombay Millowners' Association, hereinafter called the Association, that it is desirable that disputes and differences between members and merchants should be more speedily and economically settled, and whereas it is considered desirable that judgments should be framed by competent practical authorities on Indian piecegoods, the following Arbitration Rules have been framed as a means to these ends :—

Panel of Arbitrators.

Rule 1.—There shall be appointed triennially by the Committee of the Association a panel of Arbitrators consisting of thirty members. Fifteen Arbitrators shall be selected from amongst the representatives of members of the Association, and the remaining fifteen Arbitrators shall be selected by the Committee of the Association from amongst the dealers in Indian-made piecegoods.

Panel of Umpires.

Rule 2.—From amongst the panel of Arbitrators elected in accordance with Rule 1, the Committee of the Association shall elect triennially six persons, who shall be eligible to act as Umpires in any disputes submitted to the Association for arbitration.

Secretary.

The Secretary or Acting Secretary for the time being of the Association shall be, and is hereby appointed to act as Secretary in all arbitrations conducted by the Association in accordance with these rules.

He shall also keep a record in the form, from time to time prescribed by the Committee of the Association, of all arbitrations conducted by the Association, receive all fees in connection therewith and keep the necessary books of account, and shall diligently perform all other duties prescribed by, or necessary under these rules.

Appointment of Arbitrators.

Rule 3.—In all cases in which any dispute has arisen in relation to a piecegoods contract which provides for a decision thereon by the Association, or in relation to any piecegoods contract in respect of which the parties thereto have subsequently agreed in writing to submit to such a decision, each party to the dispute shall appoint an Arbitrator to act on his behalf. The Arbitrators so appointed shall in all cases be chosen from the panel of Arbitrators elected in accordance with Rule 1.

Rule 4.—The appointment of Arbitrators in accordance with Rule 3 shall be made in writing addressed to the Secretary upon Form I prescribed by the Association, and shall be signed by both parties to the dispute or persons duly authorized to sign on their behalf.

Appointment of Arbitrator by one party.

Rule 5.—Where a dispute has arisen or differences exist with reference to a contract which provides for arbitration in accordance with these rules, then, notwithstanding anything in Rules 3 and 4, either party to the dispute may, by notification to the Secretary on Form II, appoint an Arbitrator to act on his behalf, such Arbitrator to be chosen from the panel of Arbitrators elected in accordance with Rule 1.

Notification to other party.

Rule 6.—Upon receipt of a notification of the appointment of an Arbitrator by one party in accordance with Rule 5, the Secretary shall give written notice to the other party to the dispute of the appointment of an Arbitrator by the first party and shall call on the second party to appoint an Arbitrator.

Reference to sole Arbitrator, if second Arbitrator is not appointed after 15 days.

Rule 7.—Upon receipt of a written notice in accordance with Rule 6, the notified party shall within fifteen days appoint an Arbitrator, selected from the panel of Arbitrators, to act on his behalf. The appointment of an Arbitrator under this rule shall be made upon Form III and sent to the Secretary of the Association.

If, after due notice as aforesaid, the party fails to appoint an Arbitrator to act on his behalf, the dispute shall stand referred to the Arbitrator appointed by the other party under Rule 5 as sole Arbitrator, and any award which he may make shall be final and binding upon both parties.

Rule 8.—Before proceeding to adjudicate in any dispute in which two Arbitrators have been appointed in accordance with the preceding rules, the Arbitrators shall select an Umpire and communicate the name of the Umpire so selected to the Secretary of the Association. The Umpire so chosen shall be selected from the panel of Umpires appointed in accordance with Rule 2 and his name shall not be communicated to the Secretary unless he has consented to act.

Rule 9.—If the Arbitrators are unable to agree as to their Umpire, they shall notify the Association of their disagreement and shall request the Committee of the Association to appoint an Umpire from the panel of Umpires. Upon receipt of a notification that an Umpire has been appointed and has consented to act, the Arbitrators shall thereupon proceed with the hearing of the reference.

Rule 10.—If for any reason the Arbitrators fail to agree they shall within one month of entering upon the reference or within such extended time as is permitted by Rule 17 or Rule 18, refer the dispute for adjudication by the Umpire.

Arbitrators to be disinterested.

Rule 11.—No Umpire shall be appointed to adjudicate in any dispute to which he or his employers are a party.

Rule 12.—In selecting Arbitrators the parties to the dispute shall ensure that no person is selected or shall adjudicate in any dispute in which he or his employers are interested, and that not more than one person from the same firm shall be appointed as an Arbitrator.

Death of an Arbitrator or Umpire.

Rule 13.—If an Arbitrator or Umpire dies or for any reason becomes incapable of acting, a new Arbitrator or Umpire shall forthwith be appointed.

Submission.

Rule 14.—The Arbitrators shall appoint a time and place for hearing of the reference and within seven days of the notice in that behalf the parties to the dispute shall prepare and submit written statements of their respective cases.

Submission by one party.

Rule 15.—If after a notice in accordance with Rule 14 a party to a dispute fails to submit a statement, the Arbitrators may without further notice proceed with the adjudication of the dispute at the time and on the date fixed for the hearing on the basis of the statement submitted by the other party.

Submission available for inspection by other party.

Rule 16.—If separate statements are put forward by each party, the Arbitrators may at their discretion cause a copy of each statement, with or without accompanying enclosures or extracts therefrom, to be submitted to the opposing party for information and remark if desired.

Rule 17.—The Arbitrators may, at their discretion, extend the time for the submission of a written statement but shall not be bound to receive or consider any written statement of either party, tendered after the expiration of the original or the extended time as the case may be.

Power to call for extra or verbal evidence.

Rule 18.—The Arbitrators or the Umpire shall have general authority to require from either or both of the parties to the dispute such further verbal or written statements, explanations, and other information, evidence and materials as they or he may consider necessary for the adjudication of the dispute and may, in such instances, by endorsement on the reference paper, extend the time for making an award by a period not exceeding one English calendar month.

Hearing in absence of one party.

Rule 19.—The Arbitrators or the Umpire may proceed with the reference in the absence of any party who shall after due notice refuse or neglect to attend without having satisfied the Arbitrators or the Umpire as the case may be, that good and sufficient reason exists for such neglect or refusal.

Sample for inspection.

Rule 20.—At the time appointed for the reference the parties shall have ready at the rooms of the Association or elsewhere as directed the sale samples duly attested, and if required sample packages or complete bales. Samples, packages or bales so sent will be at the sender's iisk and must be accompanied by a peon in charge and by a cooper to open the packages.

Advice of counsel.

Rule 21.—The Arbitrators or the Umpire, as the case may be, may, with the consent of both parties, before making a final award, and at the expense of the parties to the dispute, consult and adopt the advice of

solicitors or counsel on any question of law, evidence, practice or procedure arising in the course of the reference. In such instances the time for making an award may be extended by a period not exceeding one English calendar month.

Award to be made in certain time.

Rule 22.—When a dispute stands referred to two Arbitrators they shall make their award in writing in Form V, within one month of first entering upon their reference, or within the extended period allowed by them under Rule 17 or Rule 18.

Award of sole Arbitrator.

Rule 23.—When a dispute stands referred to a sole Arbitrator he shall make his award in writing on Form VI, within one month of first entering upon the reference, or within the extended period allowed by him under Rule 17 and Rule 18.

Umpire's award.

Rule 24.—When a dispute stands referred to an Umpire he shall make his award in writing on Form VII within fourteen days of entering upon the reference or within the extended time allowed under Rule 17 or Rule 18.

Award to bear appropriate stamps

Rule 25.—The award in Forms V, VI or VII bearing stamps to the value laid down under the provisions of the Stamp Duties Act for the time being in force, shall be lodged with the Secretary and shall state clearly the liability of each party in respect of the fees, charges and expenses in connection with the arbitration.

Copies of award to disputants.

Rule 26.—When completed a signed copy of the award shall be sent by the Secretary to each of the parties to the dispute, for compliance with the terms thereof.

Extent of award.

Rule 27.—The Arbitrators or the Umpire may by their or his award determine what they or he shall think fit to be done by either of the parties concerned, respecting the matters referred.

Award binding on all parties.

Rule 28.—The parties shall in all things abide by and obey the award which shall be binding on the parties and on their respective representatives notwithstanding death or legal disability occurring to any party before or after the making of the award, and so that death or legal disability shall not operate as revocation of the submission.

Setting aside award.

Rule 29.—No objection shall be taken or be entertained to any application to file an award except and unless such objection is made upon the grounds laid down in Section 14 of the Indian Arbitration Act, 1899.

Further award.

Rule 30.—Whenever an award directs that a certain act or thing shall be done by one party to the reference and such party fails to comply with the award, the party in whose favour the award was made may make an application for a further award determining the amount of damages or compensation payable by reason of such failure, and the Committee of the Association on receipt of such application shall proceed to appoint

Arbitrators or an Umpire who may or may not be the same persons or person who made the first award. The arbitration on the said application shall then proceed in accordance with these rules and the award thereon may be filed separately or together with the original award.

Immunity of Arbitrators.

Rule 31.—Neither party to a dispute which has been submitted to arbitration as provided in these rules shall bring or prosecute any suit or proceedings whatsoever against the Arbitrators, or the Umpire, or the Secretary for the time being of the Association, for or in respect of any suit or proceedings save for the enforcement of the award against the other party.

Application of Indian arbitration laws.

Rule 32.—The provisions of the Indian laws relating to arbitration in so far as they are not inconsistent with these rules, shall apply in the conduct of all arbitrations conducted by the Association.

Fees.

Rule 33.—In respect of any arbitration conducted in accordance with these rules fees shall be paid in accordance with the following Schedule :—

SCHEDULE.

Rs. 15 for each Arbitrator.

Rs. 30 for any Umpire appointed in accordance with these rules.

Rs. 10 as fees due to the Association for clerical duties in connection with the arbitration and filing of the award.

Recovery of fees.

Rule 34.—A bill showing the amount due in respect of fees, stamp duties, etc., due to the Arbitrators, the Umpire, and the Association, by each party to the dispute shall accompany any copy of the award sent in accordance with Rule 26, and shall be paid within seven days of the receipt thereof.

Rule 35.—In addition to the fees mentioned in Rule 33 the parties to the dispute shall pay as and when demanded by the Secretary, and as set out in the award, all other fees or charges incurred during the arbitration in accordance with Rule 20.

Notices.

Rule 36.—All notices required by these rules to be given shall be in writing and shall be sufficiently given if left at the last known place of abode or business of the party to whom the notice is addressed, or if sent by post prepaid addressed to him by name at such place of abode or business, and not returned through the post as undelivered before the completion of the award in Forms V, VI or VII, and shall if sent by post be considered to have been given at the time at which the letter would in the ordinary course be delivered.

NOTE.—All the Forms mentioned in these rules may be had on application from the Secretary of the Bombay Millowners' Association.

solicitors or counsel on any question of law, evidence, practice or procedure arising in the course of the reference. In such instances the time for making an award may be extended by a period not exceeding one English calendar month.

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Rule 36.—All notices required by these rules to be given shall be in writing and shall be sufficiently given if left at the last known place of abode or business of the party to whom the notice is addressed, or if sent by post prepaid addressed to him by name at such place of abode or business, and not returned through the post as undelivered before the completion of the award in Forms V, VI or VII, and shall if sent by post be considered to have been given at the time at which the letter would in the ordinary course be delivered.

NOTE.—All the Forms mentioned in these rules may be had on application from the Secretary of the Bombay Millowners' Association.

STANDARD CONTRACT FORM.

No.____ ____ *Bombay,*___ _____ 193 .

We, the undersigned (hereinafter called "the Buyers"), hereby agree to purchase from_____(hereinafter called "the Company"), the undermentioned goods upon the *following terms and conditions, that is to say :—

Quality No.	Description.	Dimensions.			No. of Bales.	Pieces in each Bale.	Total pieces.	Total lbs.	Rate nett at Mills.			Per	Quality as.	Finish as.	Fold.	Border.	Headings.	Designs.	Assortment of designs in each Bale.	Ticket or Stamps.
		In.	yds.	lbs.					Rs.	a.	p.									

* Please see next page.

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THE TERMS AND CONDITIONS OF THE STANDARD CONTRACT FORM.

1. The quality of the goods shall accord with the recognized standard quality cloth manufactured by the Company.

1-*a*. The quality of the goods shall accord with the sample submitted to and approved by the Buyers.

2. The Company does not guarantee, except where a particular assortment is specially stipulated, any fixed assortment in the deliveries of goods of various dimensions and patterns and bearing different numbers, and in such cases the Buyers shall take delivery of and pay as herein agreed for all bales (not exceeding the contract quantity) from time to time ready for delivery regardless of the assortment.

3. The Buyers agree to accept at the price herein fixed an assortment of bales to the extent of 10 per cent. more or less than the contract quantity, but as regards such limit the Buyers shall not be obliged to take up more than 5 bales more or less of each sort, including any loose pieces of each sort.

4. In the case of goods sold at a fixed rate per pound the Buyers shall not raise any objection or claim compensation for short weight so long as the average weight per bale in each lot delivered does not vary from the invoice weight by more than 7 lbs. per bale. The Company does not guarantee the weight of any goods sold by the piece.

5. The Buyers shall not be entitled to any allowance or compensation for any deficiency in the width of Dyed, Bleached and/or Calendered goods when such deficiency does not exceed one inch.

6. In the case of a sale of ready goods, payment therefor shall be made and delivery thereof taken by the Buyers within eight days of sale.

7. In the case of a sale of goods for future delivery, the Buyers shall on the last day of each English Calendar month take delivery and pay for in cash against delivery of as many bales as shall have been made ready during that month and either at the mill premises or at the godown of the Company as the Company may direct; PROVIDED that in the case of bales of which delivery is required in Bombay, and of which delivery is given according to the practice of the Company to the selling agents of the Company in the market, the Company shall not be liable to a claim by the Buyers for late delivery if the bales were ready for delivery at the mill premises or the godowns of the Company on the last day of the aforesaid month.

8. The Company shall as far as possible, but without being under any obligation to do so, notify the Buyers of the number and particulars of the bales ready for delivery at the end of each Calendar month, and shall also furnish to the Buyers if requested by the Buyers in writing so to do the number and particulars of the bales ready for delivery from time to time during the month. Any such notification or furnishing of particulars by the Company as aforesaid shall not imply or be deemed to imply an obligation or undertaking on the part of the Company to give any further notification, or to furnish any further particulars, except upon the written request of the Buyers, it being the duty of the Buyers to ascertain the number and particulars of the bales ready for delivery from time to time and to pay for and take delivery thereof.

9. In the event of the Buyers requesting the Company to despatch the goods either by rail, road or sea, and the Company acceding to such request, the goods shall be at the risk in all respects of the Buyers, from the time they leave the mill premises or the godowns of the Company, as the case may be, including the risk of delay in delivery due to the non-booking of the goods by the Railway or Shipping Company for which the Company takes no responsibility.

10. Where goods are to be delivered in lots or by instalments, this contract shall be deemed and construed as a separate contract in respect of each lot or instalment, and the rights and liabilities of the Company and the Buyers respectively shall be the same as though a separate contract had been made in respect of each lot or instalment.

11. All goods of which delivery shall not be taken by the Buyers in accordance with the terms of this contract, shall, as from the date on which delivery thereof ought to have been taken, be deemed to have been appropriated to this contract and the Buyers shall be deemed to have assented to such appropriation without any further consent on their part than is evidenced by their being parties to and signing this contract. From the date of such appropriation the said goods shall be held by the Company for the account of the Buyers and at their sole risk as regards loss, damage, deterioration or otherwise and the price of the goods *plus* all charges shall carry interest in favour of the Company from due date at the rate of 9 per cent. per annum and the Company shall be entitled at its sole discretion and after giving not less than three days' written notice to the Buyers, which shall be deemed to have been duly given if delivered at or sent by registered post to the last known place of business or residence of the Buyers, to sell the said goods on account and at the risk of the Buyers either by public auction and/or private sale and either together or in lots and at such time or times and on such terms and conditions as the Company may think fit. If the net sale proceeds of the goods shall be less than the amount due to the Company for the price of the goods *plus* interest and all charges, the Buyers shall pay the deficiency to the Company on demand.

12. The Company shall have a general lien on all goods of the Buyers for the time being in the possession of the Company (including goods already paid for but of which delivery may not have been taken by the Buyers) for the total amount due to the Company for the time being under this contract and also for any amount due to the Company under any other contract with the Buyers either alone or jointly with another or others.

13. In respect of all goods of which delivery shall not be taken by the Buyers three months after the due date the Buyers agree to pay to the Company on demand annas 8 per bale per month or any part of a month for godown rent and annas 4 per bale per month or any part of a month for insurance calculated from the expiry of three months to the date on which actual delivery shall be taken by the Buyers.

14. If any goods while in the possession of the Company shall be destroyed and/or damaged from any cause whatsoever after the due date for delivery thereof to the Buyers, any sum recovered from the insurance of such goods against such destruction and/or damage may be applied by the Company in satisfaction in whole or in part, as the case may be, of the price of the said goods *plus* interest and all charges, and if the sum so recovered shall be less than the price of the said goods *plus* interest at 9 per cent. and all charges the Buyers shall pay the deficiency to the Company on demand, and on the other hand if the sum so recovered shall be greater than the price of the said goods *plus* interest at 9 per cent. and all charges, the Sellers shall pay the excess so recovered to the Buyers on demand.

15. If the Company shall be unable to deliver the whole or any part of any goods sold for future delivery by the time specified for delivery thereof by reason of the mills working short time, or its being expedient to stop the mills temporarily or by reason of fire, war, stoppage or hindrance in the supply of raw materials or fuel, explosion, accident, strike, riot, lockout or other disorganization of labour or transport, breakdown of machinery, or any inevitable or unforeseen event beyond human control directly or indirectly interfering with the working or the full working of the mills, the Buyers shall take delivery of such bales as the Company may be in a position to deliver (if any) and the time for completing the contract shall, as regards the bales not ready by the specified time, be extended for such time as the Company may reasonably require to make up for the delay caused by stoppage, hindrance to or interference with the working of the mills or any other events or circumstances before mentioned, PROVIDED ALWAYS that should the inability to deliver be continuous during the period of three consecutive English Calendar months, then the Buyers shall be entitled by notice in writing of their intention to do so, to cancel the contract in respect of any bales then remaining to be manufactured.

16. If for any reason other than those mentioned in the last preceding clause any portion of the contract goods is not ready for delivery by the specified time, it shall be lawful for the Buyers at their option either to cancel the contract in so far as it relates to the balance of the goods not then ready for delivery, or to extend the time of delivery for such period as the Company may reasonably require, not exceeding one month, PROVIDED ALWAYS that if the Buyers shall elect to cancel the contract it shall be incumbent upon them to give to the Company within seven days after the due date for delivery of the goods not then ready notice in writing of their intention to cancel, and in default of such notice within the time aforesaid the Buyers shall be precluded from cancelling the contract and the time for delivery shall be deemed to have been extended for such period as the Company may reasonably require, not exceeding one month, to make ready for delivery the balance of the goods then undelivered.

17. In any of the cases provided for in the last two preceding clauses the Buyers shall not be entitled to make any claim for damages, allowance, compensation or otherwise in respect of such non-delivery or late delivery and shall pay for the goods delivered a price which shall bear the same proportion to the total price of all the goods as the goods delivered bears to all the goods agreed to be delivered, and in the event of the time for delivery being, or being deemed to have been extended, all the provisions of this contract shall apply equally to the extended time as to the time originally specified, including therein the remedies reserved to the Company for failure on the part of the Buyers to pay for and take delivery of the goods when ready within the extended period and including the liability of the Buyers for interest.

18. The Buyers shall not be entitled to make any claim for an allowance or otherwise in regard to the condition of the goods when once the goods have left the mill premises or the godowns, as the case may be, of the Company, unless the Buyers prove that the damage was done at the mills and the claim is lodged within seven days of the delivery of the goods.

19. The Buyers shall not be entitled to make any claim for an allowance or otherwise on the ground that the goods delivered are not in accordance with the contract unless notice in writing of their intention to make such claim shall have been given to the Company within one calendar month after the date of actual delivery of the goods to the Buyers or to a carrier or other agent on behalf of the Buyers. In default of any such notice the goods delivered shal be deemed to be in all respects in accordance with the contract.

20. In the event of any goods the subject of this contract or any portion thereof being destroyed or so damaged by fire, water or other cause beyond the control of the Company as to render them unmerchantable while stored at the mills or godowns of the Company pending due date for delivery, the contract in respect of such goods shall be deemed to have been cancelled by mutual consent and the Buyers shall have no claim whatsoever against the Company in respect of such goods, but if the price of such goods shall have been then paid the Buyers shall be entitled to a refund thereof.

21. All disputes and questions whatsoever which shall arise between the parties hereto out of or in connection with this agreement or as to the construction or application thereof or the respective rights and obligations of the parties hereunder or as to any clause or thing herein contained, or any account or valuation to be made hereunder or as to any other matter in any way relating to these presents, shall be referred to arbitration in accordance with the rules of the Bombay Millowners' Association for the time being in force regulating arbitrations with respect to piecegoods.

22. Notwithstanding any such reference to arbitration as aforesaid the Buyers shall take delivery of the goods the subject of the reference and pay for the same as herein agreed, and unless the arbitration award is to the effect that the goods under dispute are " no tender " the Buyers shall be bound to accept the said goods on payment by the Company of the allowance (if any) awarded to the Buyers. If, however, the arbitration award is to the effect that the goods are " no tender " the Buyers shall be entitled to invoice back the said goods with any penalty the arbitrators may award.

23. Nothing appearing in the contract in any vernacular language, save only the name or signature of the Buyer or his Agent, shall be binding upon the Company.

RULES FOR THE ELECTION OF REPRESENTATIVES OF THE ASSOCIATION ON THE BOARD OF THE VICTORIA JUBILEE TECHNICAL INSTITUTE.

The Association is entitled to elect two members on the Board of the Victoria Jubilee Technical Institute so long as it continues to contribute not less than Rs. 2,000 per annum for the maintenance of the Institute.

1. Any member of the Association shall be eligible to act as Representative of the Association on the Board of the Victoria Jubilee Technical Institute.

2. The period of office of any elected Representative of the Association on the Board of the said Institute shall be one of three years. At the end of such period he shall retire but may be re-elected.

3. The appointment of the Association's Representatives shall be made at a general meeting of the Association and such Representatives shall *ex officio* be members of the Committee of the Association.

4. In the event of the disqualification of any of the Association's Representatives under Section 9 or 10 of the Rules and Regulations of the said Institute, or in the event of the decease or resignation of such Representative, or in the event of his ceasing for any reason to be a member of the Association, the Committee shall appoint a successor, who shall hold office up to that date at which the Representative whom he succeeds would, under Rule 2, have retired.

5. In the event of the absence of any of the Association's Representatives from three or more consecutive meetings of the Board, or in the event of any of the Association's Representatives applying for leave of absence, the Committee may, if they think fit and with the consent of the Board of the said Institute, appoint a substitute who shall hold office until the Representative whom he replaces resumes attendance or up to that date at which the Representative whom he replaces would, under Rule 2, have retired.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE IMPROVEMENTS COMMITTEE CONSTITUTED UNDER THE PROVISIONS OF THE CITY OF BOMBAY IMPROVEMENT TRUST TRANSFER ACT, 1926.

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary ten clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants four clear days before the election.

3. The Committee shall appoint two days, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10 A.M. till 6 P.M. on each day.

4. Votes may be given either in person or through any one duly authorized by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two scrutineers, who, at 6 P.M. on the second day of the ballot, shall open the box and declare the result.

6. The candidate who has the largest number of votes shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.

10. In the event of the temporary absence of a Representative of the Association on the Improvements Committee, necessitating the appointment of a substitute under Section 13 (2), such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE BOARD OF TRUSTEES OF THE PORT OF BOMBAY.

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary fifteen clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants ten clear days before the election.

3. The Committee shall appoint a day, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10-30 A.M. till 5 P.M. on that day.

4. Votes may be given either in person or through any one duly authorized by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two scrutineers, who, at 5 P.M. on the day of the ballot, shall open the box and declare the result.

6. The candidate who has the largest number of votes shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.

10. In the event of the temporary absence of a Representative of the Association on the Board of Trustees, necessitating the appointment of a substitute, such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

PROCEDURE IN CONNECTION WITH THE ELECTION OF THE REPRESENTATIVES OF THE ASSOCIATION ON THE LEGISLATIVE ASSEMBLY AND THE BOMBAY LEGISLATIVE COUNCIL.

Explanatory Note.

Prior to November 1920, the date of the first elections to the new Councils constituted under the Reforms Scheme, the Association's Representative on the Bombay Legislative Council had been elected in accordance with the provisions of the Association's Rules for the election of such members. Under the rules framed under the Government of India Act, 1919, however, the Association becomes a Commerce and Industry Constituency and is entitled to elect one member to the Legislative Assembly and one member to the Bombay Legislative Council. Election to these bodies will henceforth be held in accordance with special Rules and Regulations drawn up by the Government of India and the Local Government in that respect. The Rules and Regulations in question have been published in the *Gazettes*, but the following summary of their provisions, so far as they relate to elections in this Constituency, has been prepared for the convenience of members.

Notes as to the procedure to be followed in connection with the election of Members of the Association for the Bombay Millowners' Association Constituency of the Indian Legislative Assembly and the Legislative Council of the Governor of Bombay.

N.B.—It must be distinctly understood that the following Notes are drawn up merely for the convenience of members and are in no way to be considered as overriding the Rules and Regulations framed under Section 7 of the Government of India Act, 1919.

1. Members only of the Bombay Millowners' Association as defined in Rule 5 of the Association's Rules and Regulations will be eligible to vote at elections for, and be eligible for nomination as candidates for election to the above Councils. Rules, Part II and Part III.

The term member includes any person entitled to exercise the rights and privileges of membership on behalf of any person, firm, company, or other corporation registered as such member, provided such person is not disqualified under the provisions of Part II of the Electoral Rules, and has been duly nominated, in accordance with Clause 3 of these Notes by the said member.

2. The Secretary for the time being of the Association will be the Returning Officer for the Constituency. Regulations. Part I.

3. The Secretary will immediately before each election call upon each member to nominate a person, who is duly qualified under Rules 7, 8 or 9 of the Association's Rules and Regulations and who is not otherwise disqualified, for registration on an electoral roll and except as is hereinafter provided, only such person as is so nominated and registered will be eligible to vote on behalf of such member at the ensuing election, and be eligible for nomination as a candidate for election at the ensuing election. Regulations Part II.

4. The Secretary will on or before a date to be fixed by the Local Government publish the Electoral Roll provided for in Clause 3 of these Notes at the Headquarters of the Association, and at the time of publishing the roll will in like manner publish a notice in the form prescribed in Schedule I attached to these Notes. Regulations Part II, Clause 1 (3) and Clauses 4 & 5.

5. On receipt of the orders made by the Revising Authority in regard to any claims or objections that may be raised, the Secretary will make such cancellations in, and will prepare a list of such additions to, the Electoral Roll as may be required in accordance with such orders and will re-publish such amended Electoral Roll and list of additions at the Headquarters of the Association on or before a date to be fixed by the Local Government. Regulations Part II, Clause 6

Rules. Part III, Clause 9 (4). 6. The Electoral Roll will come into force from the date of re-publication provided for in Clause 5.

Regulations. Part II, Clause 7. 7. The Electoral Roll as amended and supplemented by the list of additions will be conclusive evidence for the purpose of determining whether any person is an elector in this Constituency.

Regulations. Part VIII, Clause (*j*). 8. A fresh Electoral Roll will be prepared for each election in the prescribed manner.

Rules. Part IV, Clause 11. 9. Any person whose name appears on the Electoral Roll of the Association may be nominated as a candidate for election in the manner hereinafter provided.

Regulations. Part III, Clause 1 (1). 10. Nominations will be by means of a nomination paper in Form I appended to the Electoral Regulations and which will be supplied by the Secretary to any member asking for the same.

Regulations. Part III, Clause 1 (2). 11. Every nomination paper will be subscribed by two members as proposer and seconder and will be signed by the candidate as assenting to the nomination.

Regulations. Part III, Clause 1 (3). 12. Where a member subscribes a larger number of nomination papers, those first received up to the number allowed will be deemed to be valid and the remainder invalid. Where in any such case the Secretary is not able to determine which nomination papers were received first, all such papers will be deemed to be invalid.

Regulations. Part III, Clause 1 (4). 13. Each candidate will be nominated by a separate nomination paper.

Regulations. Part III, Clause 2 (1) 14. Save as provided in Clause 15, every nomination paper will be presented to the Secretary at the Headquarters of the Association by the proposer or seconder on or before a date and at a time, if any, appointed by the Local Government in this behalf.

Regulations. Part III, Clause 2 (2). 15. A candidate may be nominated by a nomination sent by post so as to reach the Secretary before the time appointed as aforesaid in Clause 14. The proposer and seconder will append to such nomination paper a certificate from a Gazetted Revenue or Judicial Officer that they have signed the paper in his presence and that they are members of the Association.

Regulations. Part III, Clause 3 (1) & (2). 16. A candidate who has been duly nominated for election may withdraw his candidature by a written and signed communication delivered to the Secretary not less than fourteen clear days before the date fixed for the recording of votes ; or if the period between the dates fixed for the scrutiny of nomination papers and the recording of votes is less than fourteen clear days, not later than the date fixed for such scrutiny. The Secretary will forthwith publish any such withdrawal in such newspapers as he may select and, where the name of the candidate has been inserted in any voting paper, will cause the same to be cancelled.

Rules. Part IV, Clause 11 (3) 17. A candidate who has withdrawn his candidature will not be allowed to cancel the withdrawal or to be re-nominated as a candidate for the same election.

Regulations. Part III, Clause 2 (3). 18. In the event of the death of a candidate between the date fixed for the presentation of nomination papers and the date fixed for recording votes, all proceedings with reference to such election will be commenced afresh with the exception of proceedings in connection with the drawing up of the Electoral Roll as provided for in Clauses 3 to 6. Fresh dates for the stage of such election will be prescribed by the Local Government.

Regulations. Part III, Clause 4 (1). 19. On the date and at the time appointed by the Local Government for the scrutiny of nomination papers, every candidate or his election agent, and his proposer and seconder may attend at the Headquarters of the Association and the Secretary will allow them to examine all nomination papers which have been received by him.

20. The Secretary will examine the nomination papers and will decide all objections which may be made to any nomination paper on the ground that it does not comply with the provisions of Clauses 9, 10, 11, 12 and 13, and may reject, either of his own motion, or on such objection, any nomination paper on such ground or on the ground that it was not received at or before the time appointed for the nomination of candidates; or that the candidate has not complied with the provisions of Clause 22; the decision of the Secretary, with the reasons therefor, will be endorsed by him on the nomination paper in respect of which such decision is given. Regulations Part III, Clause 4 (2).

21. The Secretary will forthwith publish in such newspapers as he may select the names of the candidates who have been validly nominated, and the order in which the names of the candidates will appear in the voting paper. Regulations. Part III, Clause 5 (1).

22. On or before the date on which a candidate is nominated the candidate will make in writing and sign a declaration appointing either himself or some other person who is not disqualified under the Electoral Rules to be his election agent and no candidate will be deemed to be duly nominated unless such declaration has been made. Rules. Part IV, Clauses 11 and 15.

23. The appointment of an election agent, whether the election agent appointed be the candidate himself or not, may only be revoked by a writing signed by the candidate and lodged with the Secretary and will operate from the date on which it is so lodged. Rules. Part IV, Clause 16 (1).

24. In the event of such a revocation or of the death of any election agent, whether such event occurs before, during or after the election, then the candidate will appoint forthwith another election agent and declare his name in writing to the Secretary. Rules. Part IV, Clause 16 (2).

25. Within one month or such longer period as the Governor may allow after the date of the declaration of the election, every candidate, either personally or through his election agent, will cause to be lodged with the Secretary a return of his election expenses containing the particulars specified in Schedule III appended to the Electoral Rules. Rules. Part IV, Clause 17 (1).

26. Every such return will contain a statement of all payments made by the candidate or by his election agent or by any person on behalf of the candidate or in his interests for expenses incurred on account of, or in respect of, the conduct and management of the election and further a statement of all unpaid claims in respect of such expenses of which he or his election agent is aware. Rules. Part IV, Clause 17 (2).

27. The return will be accompanied by declarations by the candidate and his election agent which will be in the form contained in Schedule III appended to the Electoral Rules, and will be made on oath or affirmation before a Magistrate. Rules. Part IV, Clause 17 (3).

28. The Local Government will cause to be prepared in such manner, and maintained for such time, as it may direct, a record showing the names of all candidates at every election under these rules and the date on which the return of election expenses of each candidate has been lodged with the Secretary. Rules. Part IV, Clause 17 (4).

29. If the number of candidates who are duly nominated and who have not withdrawn their candidature before such time as the Local Government may fix in this behalf exceeds that of the vacancies, a poll will be taken. Rules. Part IV, Clause 12 (1).

30. If the number of such candidates is equal to the number of vacancies, all such candidates will be declared to be duly elected. Rules. Part IV, Clause 12 (2).

31. If the number of such candidates is less than the number of vacancies, all such candidates will be declared to be elected and the Governor will, by a notification in the *Bombay Government Gazette*, call for fresh nominations for the remaining vacancy or vacancies and if any such are received, will call upon the Association to elect a member or members, as the case may be. Rules. Part IV, Clause 12 (3).

Rules Part IV, Clause 12 (4), and Regulations, Parts V & VI.

32. Votes will be given by ballot and no votes shall be received by proxy. The voting paper will be in Form II-A appended to the Electoral Regulations, and the procedure laid down in Parts V and VI of the Electoral Regulations for the recording of votes will be followed.

Regulations. Part V, Clause 1 (*c*) and (*d*).

33. Each member shall be entitled to one vote only.

Regulations. Part VI, Clause 1 (1).

34. Votes will be counted by or under the supervision of the Secretary, and any candidate or candidates, or in the absence of a candidate, a representative duly authorized by him in writing will have the right to be present at the time of counting.

Rules. Part IV, Clause 12 (7).

35. When the counting has been completed, the Secretary will forthwith declare the candidate to whom the largest number of votes has been given, to be elected.

Rules. Part IV, Clause 12 (8).

36. Where any equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, the determination of the person to whom such one additional vote will be deemed to have been given will be made by lot to be drawn in the presence of the Secretary of the Association and in such manner as he may determine.

Rules. Part IV, Clause 12 (9).

37. The Secretary will without delay report the result of the election to the Secretary to the Council, who will publish the name of the candidate elected in the *Bombay Government Gazette*.

SCHEDULE.

Notice under Regulation 4, Part II of the Legislative Assembly Electoral Regulations and of the Bombay Legislative Council Electora Regulations.

Regulations, Part II, Clauses 4 &5.

1. The Electoral Roll of the Bombay Millowners' Association Constituency is hereby published in accordance with Regulation 3, Part II.

2. Any person entered on the roll who objects to any entry in the roll or any person claiming to be entered in the roll should lodge his claim or objection in the following manner :—

(*a*) Such claim or objection shall be made in writing and shall specify the Constituency in question, the grounds on which the right of any person to be entered in the roll is asserted or denied, the evidence which the claimant or objector intends to lead, the address of the claimant or objector, his number, if any, in the Electoral Roll and the area in the roll for which he is entered and in the case of an objection, the number in the Electoral Roll of the person to whose entry objection is taken and the area in the roll for which he is entered.

(*b*) Four copies of the claim or objection shall be delivered or sent by post so as to reach the office of the Judge authorized to receive the claim or objection under the Regulations on or before the third day from the publication of the roll, excluding the day of such publication.

(*c*) A claim or objection which is not lodged in the manner herein prescribed or by a person not entitled to lodge the same, shall be rejected.

3. Claims and objections relating to this roll should be sent to the Chief Judge of the Court of Small Causes, Bombay.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE BOMBAY MUNICIPAL CORPORATION.

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary fifteen clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants ten clear days before the election.

3. The Committee, in consultation with the Municipal Commissioner, shall appoint a day, which shall be duly advertised, upon which the balloting shall take place. The ballot box shall be open from 11 A.M. till 5 P.M. on that day.

4. Votes may be given either in person or through anyone duly authorized by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two Scrutineers, who, at 5 P.M. on the day of the ballot, shall open the box and declare the result.

6. The candidate who has the largest number of votes shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy, an appointment to fill such vacancy shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

Sections of the City of Bombay Municipal Act, III of 1888, *as amended by Act IX of* 1928, *pertaining to the Election of Councillors by the Bombay Millowners' Association.*

Section 5. (1) The Corporation shall consist of one hundred and eight Councillors, as follows, namely :—

Seventy-six Councillors elected at Ward elections ;

Fourteen Councillors appointed by Government ;

Four Councillors elected as follows :—

One by the Bombay Chamber of Commerce,
One by the Indian Merchants' Chamber and Bureau,
One by the Bombay Millowners' Association,
One by Fellows ;

Four Councillors elected by delegates,

and ten co-opted Councillors elected by transferable vote by the Councillors elected and appointed under the preceding clauses of this section.

(1) [*Repealed by Act XVI of* 1895.] ... .

(2) Councillors selected or appointed to succeed retiring Councillors shall come in office on the day for the retirement of the Councillors whom they are to succeed.

All members of the Corporation constituted as aforesaid shall retire from office noon on the first day of April, three years after they take office, which day is in this A referred to as the day for retirement.

Any person who ceases to be a Councillor shall, unless disqualified, be re-eligible.

A person shall not be qualified to be elected to be a Councillor at an election by Chamber or Association mentioned in sub-section (1) of Section 5 or at a Fellows' electio unless he is at the time of the election a member of that Chamber or Association or a perso entitled to exercise the rights and privileges of membership on behalf and in the name of an firm, company or corporation registered as a member of such Chamber or Association or Fellow, as the case may be, and unless, in the case of a Fellow, he resides in the city.

(1) General Elections of Councillors shall be fixed by the Commissioner, subject t the provisions of Section 23, to take place triennially on such days in the months of Janua and February as he shall think fit.

(2) [*Repealed by Act XVI of* 1895.]

(3) Elections to fill casual vacancies shall be fixed by the Commissioner to tak place on such days as he shall think fit, as soon as conveniently may be after the occurre of the vacancies.

The dates for all General Elections shall be fixed in the following order, and with following intervals, namely :—

Firstly.—The Ward elections shall be fixed to take place simultaneously for all th Wards.

Secondly.—The day for the election by the Chamber or Association mentioned in su section (1) of Section 5 shall be fixed at an interval not exceeding twenty-one days day fixed for the Ward elections.

Thirdly.—The day for the Fellows' election shall be fixed at an interval not ex fourteen days after the day fixed for the elections by the Chamber and Association me in sub-section (1) of Section 5.

Fourthly.—The election of co-opted Councillors shall be held on a day fixed Commissioner subsequent to the above-mentioned elections and the appointment of Cou by Government but prior to the day for retirement.

(1) Elections of Councillors by the Chamber and Association mentioned in tion (1) of Section 5 shall be made by the members for the time being of the said C or Association subject to the provisions of Section 15, in such manner as shall from time be determined at a meeting of the said Chamber or Association convened in accor with the rules at the time in force in this behalf.

(2) The Secretary to the said Chamber or Association shall make a return in duplicate to the Commissioner setting forth the name in full of every person so elected.

(1) The result of every election shall be declared by fixing, as soon as may be after the election, in some conspicuous place in the Chief Municipal Office, a notice certifying the names of the persons, if any, elected, and in the case of a contested election the number of votes recorded for each candidate.

(2) The said notice shall be signed in the case of a Ward election, and in the case of an election by Councillors, by the Commissioner, and in the case of an election by a Chamber or Association mentioned in sub-section (1) of Section 5, by the Secretary of such Chamber or Association, and in the case of a Fellow's election by the Registrar of the University of Bombay.

BOMBAY MILLOWNERS' ASSOCIATION.

List showing the Various Statistical Returns Published by the Association, their Respective Subscriptions, etc.

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BOMBAY MILLOWNERS' ASSOCIATION.

MILL STATEMENT FOR 31st AUGUST 1929.

SECOND PART.

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILL.	CAPITAL. Number of Shares.	CAPITAL. Nominal value of each Share.	CAPITAL. Amount paid on each Share.	CAPITAL. Total Amount of Capital paid up.	NUMBER OF SPINDLES. Main.	NUMBER OF SPINDLES. Bing.	NUMBER OF SPINDLES. Total.	Average Number working hours per week.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity in cwts. of cotton consumed during the year ending 31st July.	Average Number of Hands employed daily.	REMARKS.
BOMBAY PRESIDENCY. (Other than those in the Island of Bombay.)				Rs.	Rs.	Rs.									
1. Ahmedabad Advance Mills, Ltd.	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Bruce Road, Fort, Bombay.	Shahi-Bag Road, outside Delhi Gate, Ahmedabad.	10,000	100	100	10,00,000	..	30,992	30,992	54,332	800	744	3,067	1,000	
2. Ahmedabad Artistic Manufacturing Co., Ltd.	Messrs. Desai Gandabhai & Co., Agents, Office on Mill premises.	Delapir Artistic Gate, Ahmedabad.	3,637	100	100	3,03,000	..	16,384	16,384	53,040	264	253	1,200	363	
3. Ahmedabad Cotton and Waste Mfg. Co., Ltd.	Messrs. Dhanjibhai Desaibhai & Sons, Secs. Trees. & Agts., Saiyedpura, Post No. 2, Ahmedabad.	Dariapur Road, Ahmedabad.	A 2,580 / B 340 / C 1,000	125-0-0 / 125 / 125	75,375 / 71,675 / 3,50,000	.. 1,036	19,640	20,676	54,180	415	160	1,384	653		
4. Ahmedabad Fine Spinning and Weaving Co., Ltd.	Messrs. The Cotton Textile Syndicate, Ltd., Office on Mill premises.	Gomtipur Road, Ahmedabad.	360	500	500	2,80,000	..	..	..	135	..	..	..	..	
5. Ahmedabad Ginning and Manufacturing Co., Ltd. ..	Messrs. Mathuradas Kasturbhai & Co. Agents, Office on Mill premises.	Railway Suburb, Ahmedabad.	10,500	100	100	10,50,000	..	24,350	24,350	54,402	1,092	1,060	3,025	1,000	
6. Ahmedabad Industrial Mills Co., Ltd. ..	Messrs. Kalidas Lallubhai & Co., Ltd., Agents, Office on Mill premises.	Gomtipur Road, Ahmedabad.	384	1,000	1,000	4,84,000	..	19,500	19,500	110	330	318	1,144	648	
7. Ahmedabad Jubilee Spinning and Manufacturing Co., Ltd.	Messrs. Chamanlal Setalvad & Co., Trees. Secretaries and Agents, Office on Mill premises.	Outside Dariapur Gate, P.O. Ry. Paris, Ahmedabad.	30,000	100	100	30,00,000	3,120	30,888	34,008	54,332	840	793	3,000	1,800	
8. Ahmedabad Jupiter Spg., Wvg. and Mfg. Co., Ltd. ..	Messrs. Parikhsons Agencies & Co., Agents, Office on Mill premises.	Dudheshwar Road, Ahmedabad.	Ord. 6,400 / Pref. 1,600	125	125	8,47,436	..	9,028	9,028	54,332	256	250	1,000	500	
9. † Ahmedabad Kaiser-i-Hind Mills Co., Ltd. (formerly Ahmedabad Merchants' Spinning Mills Co., Ltd.)	Messrs. Bamanbhai Trikamlal & Co., Agents, Office on Mill premises.	Outside Raipur Gate, Ahmedabad.	2,000	1,000	1,000	3,00,000	..	23,300	23,300	..	500	..	..	..	(Not working since 1926).
10. Ahmedabad Laxmi Cotton Mills Co., Ltd. ..	Messrs. Jayantilal Amratlal & Co., Agents, Office on Mill premises.	Outside Raipur Gate, Ahmedabad.	300	1,000	1,000	3,00,000	..	24,100	24,100	51,660	..	..	4,272	1,098	
11. Ahmedabad Manufacturing and Calico Printing Co., Limited.	Messrs. Kasturbhai Trikamlal & Co., Agents, Office on Mill premises.	Outside Jamalpur Gate, Ahmedabad.	10,000	125	125	20,00,000	..	66,432	66,432	67,704	1,050	1,004	9,086	1,242	
12. Ahmedabad New Cotton Mills Co., Ltd. ..	Messrs. Ranchhoddas Chhotalal & Co., Ltd., Agents, Office on Mill premises.	Shahpur Road, outside Raipur Gate, Ahmedabad.	500	1,000	1,000	5,00,000	..	28,300	28,300	51,912	..	..	4,260	1,164	
13. Ahmedabad New Standard Mills Co., Ltd. (formerly Ahmedabad New Edward Mill Co., Ltd.)	Messrs. Amratlal Sakarlal & Co., Managing Agents, Office on Mill premises.	Outside Saiyedpur Gate, Ry. Paris Post, Ahmedabad.	8,000	250	250	8,00,000	..	13,720	13,720	51,332	432	400	2,136	780	
14. Ahmedabad New Textile Mfg. Co., Ltd. No. 1 (formerly Jaswal Spg. & Mfg. Co., Ltd.	Messrs. Narandas Jeevandas & Co., Agents, Post Box No. 2, Ahmedabad.	Outside Raipur Gate, Ahmedabad.	2,000	250	250	5,00,000	..	21,128	21,128	54,332	400	376	4,072	1,600	
15. Do. Do. No. 2	Do. Do. do.	Do.	323	1,000	1,000	3,23,000	..	14,800	14,800	54,332	..	..	..	..	
16. Ahmedabad Shri Ramkrishna Mills Co., Ltd.	Messrs. Hasmukhlal Sakalal & Co., Agents, outside Raipur Gate, Ahmedabad.	Gomtipur Road, Ahmedabad.	1,300	250	250	3,25,000	..	..	..	..	..	..	..	..	
17. Ahmedabad Spinning and Weaving Co., Ltd. ..	Messrs. Chamanlal Setalvad & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Gomtipur Road, Ahmedabad.	10,000	100	100	10,00,000	..	48,320	48,320	54,332	1,200	1,140	6,264	1,512	
18. Arvind Mills, Ltd.	Messrs. F. M. Hajiabdoola & Co., Agents, Office on Mill premises.	Naroda Road ..	3,000	250	250	5,00,000	..	20,864	20,864	..	..	..	..	..	Started work in 1st half August 1929.
19. Arvindra Spinning and Mfg. Co., Ltd. (formerly Ahmedabad Virpur Ginning Spinning and Mfg. Company, Limited.)	Messrs. Mangaldas Girdhar, Secs., Trees. Agts.	Asarva Road, Ahmedabad.	3,000	100	100	3,00,000	..	36,416	36,416	51,300	576	540	4,000	1,200	
20. Arvindra's Spinning and Weaving Co., Ltd. (Nos. 1 and 2).	Messrs. Mangaldas and Dalabhai Co., Agents, Asarva Road, Ahmedabad.	Asarva Road, Ahmedabad.	Ord. 6,000 / Pref. 4,000	100 / 250	100 / 250	11,00,000	..	45,180	45,180	51,300	1,134	1,071	9,000	2,100	
21. Asarva Mills (formerly Hirwardhak Cotton Mills Co., Ltd.)	L. Dwarkadas & Co., Managing Agents in possession, Asarva Road, Kalupur, Ahmedabad.	Asarva Road, Ahmedabad.	....	..	..	..	..	42,360	42,360	51,513	1,056	1,003	8,448	1,800	
22. Asoka Mills Ltd. and Reduced	Messrs. Lallubai Daolatbhai & Co., Pandya's Naka, Ahmedabad.	Naroda Rd., Ahmedabad.	24,000	100	100	23,17,300	..	31,800	31,800	54,600	817	760	5,000	1,500	
23. † Baroda Spinning and Weaving Co., Ltd. (Nos. 1 and 2).	Messrs. Jeevanlal & Co., Secretaries, Treasurers & Agents, Office on Mill premises.	Fatti Gate, near Bhadar, Baroda.	3,368	100	100	3,30,800	..	27,580	27,580	51,300	1,000	950	5,000	1,500	
24. Barsi Spinning and Weaving Mills Ltd. ..	Messrs. Dosa Sons & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Barsi Town (District Sholapur.)	2,301	250	250	5,75,250	..	9,640	9,640	51,300	240	225	1,540	625	
25. Bharatkhand Spinning and Weaving Mills Co., Ltd.	Messrs. Durgaprasad & Lachuri & Co., Agents, Office on Mill premises.	Rakabganj, Ahmedabad ..	2,800	250	250	6,92,453	..	18,136	18,136	52,172	414	376	1,296	728	
26. Bhagirath S. W. & Manufacturing Co., Ltd. ..	Messrs. Bhagirathmalla Jhunjhunwala & Co., Agents, Office on Mill premises.	Jalgaon, East Khandesh ..	30,000	100	100	15,00,000	..	7,200	7,200	54,192	160	152	1,777	812	
27. Bharatkhand Cotton Mills Co., Ltd.	Messrs. Mohanlal & Co., Secs., Treasurers and Agents, Office on Mill premises.	Asarva Road, Railway Suburb, Post Pan, Ahmedabad.	6,600	125	125	4,03,500	..	23,092	23,092	51,912	720	684	3,000	1,200	
28. Bharatkhand Textile Manufacturing Co., Ltd. No. 1	Messrs. Jivanlal Girdharlal & Co., Secretaries, Treasurers and Agents, Post Box No. 50, Ahmedabad.	Gamp Road, Ahmedabad ..	Ord. 300 / Pref. 1,700	1,000 / 250	1,000 / 250	8,50,000	..	25,524	25,524	51,660	512	486	4,896	1,183	
29. Do. Do. No. 2	Do. Do. do.	Beyond Kankaria Railway Siding, Ahmedabad.	2,800	100	100	2,80,000	..	11,500	11,500	50,232	320	304	1,243	450	
30. Bharat Laxmi Cotton Mills Co., Ltd.	Messrs. Ranchhoddas Amratlal & Co., Secretaries, Treasurers & Agents, Kankaria Road, outside Jamalpur Gate, Ahmedabad.	Kankaria Road, Ahmedabad.	20,000	250	16,000 (on 64,000 Managing Agents' extra Bonus Shares, Bombay).	54,00,000	2,336	1,824	4,160	54,332	1,200	1,152	6,000	2,000	
31. Bharat Spg. and Wvg. Co., Ltd. No. 1 (formerly Harbi Mills, Ltd.)	Messrs. Gordhanlal D. Parikh, Managing Agents, Office on Mill premises.	Harbi	20,000	250	16,000 (on 64,000 Managing Agents' extra Bonus Shares, Bombay).	54,00,000	2,336	1,824	4,160	54,332	1,200	1,152	6,000	2,000	
32. Do. Do. Do. No. 2	Do. Do. Do.	Do.	....	..	..	..	..	20,352	20,352	..	..	..	..	..	
33. † Bharat Vijaya Mills (formerly Kalol Kapadia Spg. & Wvg. Mills Co., Ltd.)	Mr. Gordhanlal D. Parikh, Proprietor, Office on Mill premises.	Kalol, North Gujarat ..	....	..	..	..	..	11,600	11,600	..	..	..	..	..	Not working since 1st April 1923.
34. Broach Fine Counts Spinning and Weaving Co., Ltd. (formerly Broach Industrial Cotton Spinning and Weaving Co., Ltd.)	Messrs. Jivanlal Girdhar & Co., Secretaries, Treasurers & Agents, Agency Building, Dalal Street, Fort, Bombay.	Shahmubarak Road, Near Station, Broach.	2,000	250	250	20,00,000	..	21,600	21,600	54,432	480	456	3,000	1,200	
35. Chandrodaya Mills Ltd. (formerly Ahmedabad Cotton Mills Ltd.)	Messrs. Dalalbhai Kalidas & Co., Agents, Office on Mill premises.	Near Paldi Lake, Ahmedabad.	2,300	100	100	1,62,000	336	1,656	1,992	54,000	100	96	1,200	500	1,000 Ring Spindles and 36 looms in course of erection.
36. Chandrodaya Mills Ltd., Viramgaum (formerly Viramgaum Ginning & Manufacturing Co., Ltd.)	Messrs. Chamanlal Ranchhoddas & Co., Agents, Mandvi Chakla, Ahmedabad.	Viramgaum	7,000	100	100	7,00,000	..	22,312	22,312	52,332	580	551	3,132	1,150	
37. † Chhotalal Silk Industry Mills (formerly Kalol Cotton Mills Co., Ltd.)	Messrs. Chhotalal Manchand, Proprietor, Office on Mill premises.	Kalol, North Gujarat ..	....	..	..	..	..	6,672	6,672	51,912	192	182	1,000	300	
38. City of Ahmedabad Spinning and Manufacturing Co. Limited.	Messrs. Chamanlal Lavanchha & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Kankaria Road, Ahmedabad.	Ord. 4,000 / Pref. 2,500	100 / 250	100 / 250	3,04,750	..	24,000	24,000	54,000	1,056	988	5,000	1,500	
39. Commercial Ahmedabad Mills Co., Ltd. ..	Messrs. Dalpatbhai and Trivandlal & Co., Ltd., Secretaries, Treasurers and Agents, Office on Mill premises.	Dariapur, Kalpur, Ahmedabad.	523	1,000	1,000	5,23,000	..	28,532	28,532	52,704	576	548	3,792	1,200	
40. † Fine Weaving Factory	....	....	....	..	..	..	..	....	....	....	....	....	....	....	
41. † Gaekwar Mills, Ltd.	Messrs. H. M. Patel & Co. Ltd. Agents, Office on Mill premises.	Nilkanta (Baroda State) ..	12,000	100	100	12,00,000	..	19,064	19,064	54,180	480	456	2,000	1,000	
42. † Garden Factory	Messrs. Chunilal & Co., Genets and Malsaha Nakri, Apollo Street, Fort, Bombay.	Sarapura, Surat	....	..	..	..	..	....	....	....	....	....	....	....	
43. Gokak Mills, Ltd. (formerly Gokak Water Power & Mfg. Co., Ltd.)	Messrs. Forbes, Forbes, Campbell & Co., Ltd., Agents, Forbes Building, Dalal Street, Fort, Bombay.	Gokak Falls, Belgaum Dist.	32,047	100	100	32,04,700	..	71,224	71,224	51,660	1,600	1,520	12,370	2,125	
44. Gordhan Spinning and Manufacturing Co., Ltd.	Messrs. Narandas Jeevandas & Co., Agents, Office on Mill premises.	Naroda Road, Ahmedabad.	Old 1,230 / New 1,230	100 / 50	100 / 50	2,30,150	..	16,352	16,352	53,352	352	334	2,240	800	
45. Gujarat	Messrs. Parikh Bhagwandas & Co., Office on Mill premises.	Naroda Road, outside Kalupur Gate, Ahmedabad.	8,800	125	125	10,50,175	..	23,340	23,340	51,828	912	866	3,600	1,650	
A. Gujarat Ginning and Manufacturing Co., Ltd. ..	Messrs. Jamnadas Manekbhoian, Agents, Post Box No. 30, Ahmedabad.	Outside Kalupur Gate, Ahmedabad.	564	1,000	1,000	5,64,000	..	31,840	31,840	52,020	1,040	988	5,000	1,500	
B. Gujarat Spinning and Weaving Co., Ltd. ..	Messrs. Gordhanlal Parikh & Co., Agents, Office on Mill premises.	Outside Dariapur Gate, Ahmedabad.	1,500	1,000	1,000	5,23,000	..	17,648	17,648	51,660	440	418	2,112	750	
C. Hariyallichhan Manufacturing Co., Ltd. ..	Messrs. Mangaldas Girdhar & Co., Agents, Office on Mill premises.	Outside Saiyedpur Gate, Ahmedabad.	850	250	250	2,12,500	..	10,224	10,224	51,513	..	..	..	447	
D. Hathising Manufacturing Co., Ltd.	Messrs. Mangaldas Girdhar & Co., Agents, Office on Mill premises.	Outside Saiyedpur Gate, Ahmedabad.	850	250	250	2,12,500	..	10,224	10,224	51,513	..	..	..	447	
E. Hirabhai Mills, Ltd. (formerly Gordhan Spinning & Manufacturing Co., Ltd.)	Messrs. Chunilal Lallubhai, Managing Agents, Office on Mill premises.	Dariapur, Surat	Ord. 10,000 / Pref. 6,000	100 / 100	100 / 100	16,15,000	..	46,080	46,080	54,180	1,200	1,140	8,000	2,000	
F. Hirwardhak Manufacturing Co., Ltd. ..	Messrs. Jivanlal Girdhar & Co., Secretaries, Treasurers & Agents, Office on Mill premises.	Saiyedpur Gate, Ahmedabad.	2,000	250	250	5,00,000	..	24,000	24,000	54,180	1,000	950	5,000	1,500	
G. † Indira Spg. & Wvg. Co., Ltd.	Messrs. Chamanlal Lavanchha & Co., Secretaries, Treasurers & Agents, Office on Mill premises.	Kankaria Road, Ahmedabad.	10,000	100	100	10,00,000	..	48,000	48,000	54,180	1,200	1,140	6,000	1,500	
H. Jam Mfg. Co., Ltd.	Messrs. Jamnadas Manekbhoian, Agents, Post Box No. 30, Ahmedabad.	Outside Kalupur Gate, Ahmedabad.	1,000	1,000	1,000	10,00,000	..	47,000	47,000	54,180	1,200	1,140	6,000	1,500	
I. Jam Shri Swaminarayan Spinning and Weaving Mills Co., Ltd. ..	Messrs. Jamnadas Manekbhoian, Agents, Post Box No. 30, Ahmedabad.	Outside Kalupur Gate, Ahmedabad.	1,000	1,000	1,000	5,00,000	..	24,000	24,000	54,180	1,000	950	5,000	1,500	
J. Jupiter Spg. & Wvg. Co., Ltd.	Messrs. Parikhsons Agencies & Co., Agents, Office on Mill premises.	Dudheshwar Road, Ahmedabad.	1,000	1,000	1,000	5,00,000	..	24,000	24,000	54,180	1,000	950	5,000	1,500	

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILL.	CAPITAL. Number of Shares.	CAPITAL. Nominal value of each Share.	CAPITAL. Amount paid on each Share.	CAPITAL. Total Amount of Capital paid up.	NUMBER OF SPINDLES. Main.	NUMBER OF SPINDLES. Bing.	NUMBER OF SPINDLES. Total.	Average Number working hours per week.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity in cwts. of cotton consumed during the year ending 31st July.	Average Number of Hands employed daily.	REMARKS.
RAJPUTANA.															
1. Edward Mills Co., Ltd.	Messrs. Gulbirlal Lalbhai and B. S. Kanwar Motilal, Agents, Daga Street, Dariapur, (Rajputana.)	Beawar, Ajmer-Merwara, Rajputana.	1,180	500	500	5,90,000	..	3,016	3,016	1,000	..	..	..	..	
2. Krishna Mills, Ltd.	Messrs. Thanmalsen Khowraj & Co., Secretaries, Treasurers and Agents, Beawar, (Rajputana.)	Near Ry. Station, Beawar	1,400	500	500	7,00,000	..	3,000	3,000	1,000	..	..	..	..	
3. Maheshkisan Mills Co., Ltd.	Messrs. Rai Bahadur Seth Ramchandra and Seth Vithaldas Rathi, Secretaries, Treasurers and Agents, Beawar.	Beawar	13,000	100	100	13,00,000	..	..	..	..	..	..	..	..	
4. † † Maharajah Kishengarh Sompuji Mills Co., Ltd.	Messrs. Gulbirlal Daolatbhai & Co., Agents, Madanganj, Kishengarh.	Kishengarh (Rajputana) ..	50,000	10	10	5,00,000	..	1,232	1,232	..	..	..	..	170	(Mill started work on 7th June 1926 and closed from October 1927).
5. New Weaving and Trading Co., Ltd. ..	Messrs. Nathalal Goplal Purohit, Secretary, Office on Mill premises.	Ajmer Gate, Ajmer.	3,063	25	25	76,575	..	..	..	..	..	..	..	23	
														Total ..	
BERAR.															
1. Akola Cotton Mills, Ltd. (formerly Sir Dinkara Mood and Dalmia Cotton and Oil Mills, Ltd.)	Messrs. Balkrishnadas & Surajmal & Co., Agents, 2, Shaikh Memon Street, Fort, Bombay.	Akola	3,000	100	100	3,00,000	..	24,000	24,000	54,180	1,000	950	5,000	1,500	
2. Berar Manufacturing Co., Ltd.	Messrs. Kasturchand Dadabhoy & Co., Agents, Lloyd Building, Graham Road, Ballard Estate, Fort, Bombay.	Badnera	2,750	100	100	2,75,000	..	12,000	12,000	54,180	500	475	2,500	800	
3. Secretan Ramprasad Mills Co., Ltd.	Messrs. Secretan Ramprasad, Agent, Akola.	Tajnapeth, Akola ..	1,500	100	100	1,50,000	..	..	..	..	..	..	..	..	
4. Vadarkhila Mills, Berar, Ltd.	Messrs. V. H. Deshmukh & Co., Secretaries, Treasurers & Agents, Office on mill premises.	Ellichpur, Amraoti Dist ..	10,737	100	100	10,73,700	..	..	..	..	..	..	..	..	
														Total ..	
CENTRAL PROVINCES.															
1. Bengal-Nagpur Cotton Mills, Ltd.	Messrs. Shaw, Wallace & Co., Managing Agents, Post Box No. 70, 4, Bankshall Street, Calcutta.	Raj-Nandgaon, C. P. ..	Ord. 90,000 / Pref. 3,000	100 / 100	100 / 100	93,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
2. Burhanpur Tapti Mill, Ltd.	Messrs. Lowndes Dunbar & Brothers, Secretaries, Treasurers and Agents, 121, Ballard Estate, Fort, Bombay.	Burhanpur, Lal Bag Nimar District, C. P.	12,000	100	100	12,00,000	..	47,672	47,672	..	..	..	..	..	
3. Central India Spinning, Weaving and Mfg. Co., Ltd.	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Bruce Street, Fort, Bombay.	Nagpur, C. P.	Ord. 46,875 / Pref. 3,125	100 / 100	100 / 100	50,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
4. Model Mills, Nagpur, Ltd.	Messrs. Ramdas Ramkrishnaji Dadaboy & Co., Agents, Lloyd Bldg., Graham Road, Ballard Estate, Fort, Bombay.	Gamer Road, Nagpur, C. P.	37,117	100	100	37,11,700	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
5. Pulgaon Cotton Spinning, Weaving and Manufacturing Co., Ltd.	Mr. A. V. Datar (Secretary and Manager), Office on Mill premises.	Pulgaon, Dist. Wardha, C. P.	Ord. 16,667 / Pref. 3,000	100 / 100	100 / 100	20,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
6. † Rai Bahadur Badrilal Akerchand Spinning and Weaving Mill Co., Ltd.	Rai Bahadur Sir Hiseerdass Daga, Kt., and Mr. Gulab (Private Owners), Victoria Road, Civil Lines, for Kastturchand Buildings, Nagpur, C. P.	Kingsgrabet, Dist. Wardha, C. P.	....	..	..	..	..	....	....	....	....	....	....	....	
7. † Rai Saheb Rakhabmal Mohota Spinning & Weaving Mill.	Messrs. Rakhabmal Mohota, M.L.C. and Gopaldas Mohota (Private Owners), Hanuppkar.	Do. do. ..	....	..	..	..	..	....	....	....	....	....	....	....	
8. Raja Cornelius Mills, Ltd. (formerly Nowlakhadan Cotton Manufacturing Co., Ltd.)	Messrs. Cornelius Mohta & Co., Agents, Maharaj Bagh, Apollo Street, Fort, Bombay.	Sambal, Jubbulpore, C. P.	6,000	100	100	6,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
														Total ..	
HYDERABAD (NIZAM'S TERRITORY).															
1. Aurungabad Mills, Ltd.	Messrs. Dunamsons Iyer & Co., Agents, 32, Esplanade Row, Fort, Bombay.	Aurungabad, Deccan ..	7,000	1,000	1,000	70,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
2. † Dewan Bahadur Ramgopal Mills, Ltd.	Messrs. Vardena Dandekar, Ramgopal & Son, Ltd. Agents, 11, John's Bldg., Secunderabad.	Kachegudda, Hyderabad (Deccan)	5,000	100	100	5,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
3. † Hyderabad (Deccan) Spinning and Weaving Co., Ltd.	Messrs. Ramaswmi Sivaswmi and Venkatakrishnaiah, Secretaries, Treasurers and Agents, Ewart House, Tamarind Lane, Fort, Bombay.	Hyderabad, Deccan ..	700	1,000	1,000	7,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
4. † Mahaboob Shahi Kalburga Mills Co., Ltd.	Messrs. Dayaram Satyapal Lalani, Agents, 133, Princhurgate Road, Secunderabad (Deccan).	Gulbarga, Deccan ..	1,180	500	500	5,90,000	..	3,016	3,016	1,000	..	..	..	..	
														Total ..	
5. † Osmanshahi Mills, Ltd.	Messrs. Dinshawjee Ebrahim & Sons, Ltd. Agents, 12/14, Gutrack Road, Fort, Bombay.	Nanded (Nizam's Dominions)	30,000	100	100	30,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
CENTRAL INDIA.															
1. † Bimal Mill Co., Ltd.	Messrs. Bhooderam Deshmuk, Secretaries, Treasurers and Agents, Jhalrapatan City, Rajputana.	Ujjain, Gwalior	20,000	100	100	20,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
2. † H. H. The Maharaja Spinning and Weaving Mills ..	Messrs. Fazalali Nanjiali Dhanjiali & Co., Ltd., Lessees, State Mills, Indore.	Indore City	8,057	100	100	8,05,700	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
3. † Maharaj Kumar Spinning and Weaving Co., Ltd.	Messrs. Sarupchand Hukamchand & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Indore City	10,150	100	100	10,15,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
4. † Indore-Malwa United Mills, Ltd., Old Mills (No. 1.)	Messrs. Dinshawjee Ebrahim & Sons, Ltd., Secretaries, Treasurers and Agents, Cawnpore House, 12-14, Gutrack Road, Fort, Bombay.	Indore, Malwa	20,000	100	100	20,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
5. † Jyajeerao Cotton Mills, Ltd.	Messrs. Birla Bros., Ltd., Agents, 8, Royal Exchange Place, Calcutta.	Gwalior, near Motar Road Station, G. I. P. Ry.	3,00,036	10	10	30,00,360	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
6. † Kalyanmal Mills, Ltd.	Messrs. Dalvirchand Kalyanmal & Co., Secretaries, Treasurers & Agents, Office on Mill premises.	South Camp, Indore ..	40,000	100	100	40,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
7. † Nanabai Bhandari and Sons, Agents, Office on Mill premises.	Messrs. Nanabai Bhandari and Sons, Agents, Office on Mill premises.	Indore City	30,000	100	100	30,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
8. † Rajkumar Mills, Ltd.	Sir Sarupchand Hukamchand & Co., Agents, Office on Mill premises.	Indore City	21,000	100	100	21,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
9. † Sipra Cotton Spg. & Wvg. Mills, Ltd.	Messrs. Sorabjee Mayashanker & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Ujjain, Gwalior State ..	15,362	100	100	15,36,200	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
10. † Swadeshi Cotton and Flour Mills, Ltd.	Messrs. Jagannath Narayan & Co., Managing Agents, Sarafa Bazar, Indore.	Indore City	50,000	100	100	50,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
11. † Ujjain Cotton Ginning, Spg. and Wvg. Mills	Khan Sahib Nasarally Haji Alalbooy Manekdelia, Proprietor, Office on Mill premises.	Nagarjoon, Ujjain, Gwalior ..	....	..	..	..	..	....	....	....	....	....	....	....	
														Total ..	
BENGAL PRESIDENCY.															
1. Bengal Luxmi Cotton Mills, Ltd.	Messrs. The Bengal Textile Agency, Managing Agents, 28, Puthuk Street, Calcutta.	Kaloah, Serampore, Dist. Hooghly, Bengal	17,762	100	100	17,76,200	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
2. Bharat Abhyadoy Cotton Mills, Ltd.	Messrs. Khal Prasad Khaitan Khaitan, Agts., 31 and 32/1, Bartolla Street, Calcutta.	Grocery Road, Howrah, Bengal	Ord. 40,00,000 / Pref. 10,000	100 / 10	100 / 10	41,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
3. Bowreah Cotton Mills Co., Ltd.	Messrs. Jardine, Skinner & Co., Ltd., Agents, 21, Strand Road, Calcutta.	Bowreah, Dist. Howrah, Bengal	1,50,000	10	10	15,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
4. Dhakeswari Cotton Mills, Ltd.	Messrs. A. C. N. M. Banik and S. K. Dhingra, Managing Directors, 70, Futtapukur, Dacca.	Narayangan, (Dacca)	3,00,000	10	10	30,00,000	..	1,00,000	1,00,000	54,180	2,000	1,900	20,000	5,000	
5. Fazilpur Mills, Ltd., No. 1	Messrs. Kettlewell, Bullen & Co

BOMBAY MILLOWNERS' ASSOCIATION.

MILL STATEMENT FOR 31st AUGUST 1929.

SECOND PART.

SITUATION OF MILL.	CAPITAL. Number of Shares.	Nominal value of each Share.	Amount paid on each Share.	Total Amount of Capital paid up.	NUMBER OF SPINDLES. Main.	Ring.	Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in candies of 784 lbs.	Average Number of Hands employed daily.	REMARKS.
		Rs.	Rs.	Rs.									
...ail-Bag Road, outside Delhi Gate, Ahmedabad.	10,000	100	100	10,00,000	..	30,960	30,960	30,528	800	708	3,078	1,196	
...dia Asiatic Gate, Ahmedabad.	3,050	100	100	3,05,000	..	19,584	19,584	19,413	464	390	1,872	758	
...Shahpur Road, Ahmedabad.	A 6,580 B 340 C 2,000	125-0-0 125 125	125-0-0 125 125	7,34,125 42,500 2,50,000	1,536	10,240	11,776	11,568	312	252	1,534	634	
...dia Sarangpur Gate, Ahmedabad.	500	1,000	1,000	5,00,000	..	28,360	28,360	27,824	1,008	1,008	3,600	1,200	
...ipur Road, Ahmedabad.	500	500	500	2,50,000	..	..	..	..	..	..	..	..	
...Suburb, Ahmedabad.	1,000	100	100	1,00,000	..	6,240	6,240	6,240	180	180	780	240	
...pur Road, Ahmedabad.	1,500	100	100	1,50,000	..	9,540	9,540	9,540	276	276	1,196	398	
...dia Dariapur Gate, P.O. ...y, Patra, Ahmedabad.	10,000	100	100	10,00,000	3,120	30,888	34,008	34,008	848	848	3,070	1,164	
...Ghorbhar Road, ...ahmedabad.	{ Ord. 11,400 { Pref. 1,600	125	125	1,67,456 2,00,000	..	3,808	3,808	3,808	108	108	300	100	
...dia Raipur Gate, Ahmedabad.	500	1,000	1,000	5,00,000	..	..	..	..	..	..	..	..	Not working since 1923.
...dia Raipur Gate, Ahmedabad.	500	1,000	1,000	5,00,000	..	..	..	..	..	..	..	..	
...dia Jamalpur Gate, Ahmedabad.	18,000	125	125	20,00,000	..	34,200	34,200	33,768	..	..	6,772	1,048	
...dia Road, outside ...ipur Gate, Ahmedabad.	10,000	125	125	20,00,000	..	18,431	18,431	17,673	1,040	1,040	3,588	1,112	
	500	1,000	1,000	5,00,000	..	28,320	28,320	28,320	..	..	6,360	..	
	500	1,000	1,000	5,00,000	..	24,000	24,000	24,000	..	..	5,400	..	
...ipur Road, Ahmedabad.	500	1,000	1,000	5,00,000	..	24,000	24,000	24,000	..	..	5,400	..	
...pur Road, Ahmedabad.	1,500	100	100	1,50,000	..	9,540	9,540	9,540	276	276	1,196	398	
...dia Dariapur Gate, P.O. ...ipur Gate, Ahmedabad.	10,000	100	100	10,00,000	..	30,960	30,960	30,528	800	708	3,078	1,164	
...dia Raipur Gate, Ahmedabad.	8,000	100	100	8,00,000	..	24,000	24,000	24,000	..	..	5,400	..	
...dia Jamalpur Gate, Ahmedabad.	18,000	125	125	20,00,000	..	18,431	18,431	17,673	1,040	1,040	3,588	1,112	
...dia Road, outside ...ipur Gate, Ahmedabad.	10,000	125	125	20,00,000	..	18,431	18,431	17,673	1,040	1,040	3,588	1,112	
...dia Dariapur Gate, Ahmedabad.	323	1,000	1,000	3,23,000	..	24,800	24,800	24,800	480	480	3,360	1,000	
...dia Raipur Gate, Ahmedabad.	500	1,000	1,000	5,00,000	..	24,000	24,000	24,000	..	..	5,400	..	
...dia Dariapur Gate, Ahmedabad.	323	1,000	1,000	3,23,000	..	24,800	24,800	24,800	480	480	3,360	1,000	
...dia Dariapur Gate, Ahmedabad.	840	1,000	1,000	8,40,000	..	24,800	24,800	24,800	480	480	3,360	1,000	
...dia Dariapur Gate, Ahmedabad.	323	1,000	1,000	3,23,000	..	24,800	24,800	24,800	480	480	3,360	1,000	
...dia Dariapur Gate, Ahmedabad.	840	1,000	1,000	8,40

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23.	New Prataj Spg., Weaving and Mfg., Co., Ltd.	..	Messrs. Shantilal Jamnadas & Sons, Agents, Office on Mill premises.	Dhulia, W. Khandesh	..	50,000	100	100	37,15,000	..	25,747	25,747	10,753	430	430	3,186	1,158	Mill in course of erection.													
24.	New Rupee Mills Co., Ltd. (formerly Rajpur Mill, Ltd.)	..	Messrs. Shivlochan, Hiralal & Co., Agents, Office on Mill premises.	Gorakhpur Road, Ahmedabad.	..	7,000	100	100	2,10,500	..	..	..	..	..	..	..	..														
25.	New Shorrock Spinning and Manufacturing Co., Ltd. (formerly Nadiad Swadeshi Spinning, Weaving and Manufacturing Co., Ltd.)	..	Messrs. Mafatlal Chandulal & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Nadiad, Dist. Kaira	..	2,330	250	250	3,13,000	..	30,304	30,304	29,404	588	588	5,567	1,777															
26.	New Swadeshi Mills of Ahmedabad, Ltd., (formerly Ahmedabad Swadeshi Spinning and Mfg. Co., Ltd.)	..	Messrs. Morarji Goculdas, Secretaries, Treasurers & Agts., Office on Mill premises.	Naroda Road, Ahmedabad	..	14,000	100	100	5,62,323	..	13,824	13,824	13,824	276	276	3,370	1,056															
27.	Patel Mills Co., Ltd., (formerly Goenjaur Spinning, Weaving and Manufacturing Co., Limited)	..	Messrs. Dalsukhbhai Chunilal, Dalal Building, Sarsh Bunder, Railway para Post, No. 1, Ahmedabad.	Goenjaur Road, Ahmedabad	..	4,000	125	125	1,01,251	460	18,720	18,720	11,720	234	234	1,170	1,170															
28.	† Petlad Bulakhidas Mills Co., Ltd.	..	Messrs. Motilal Kasturbhai & Co., Secretaries, Treasurers & Agents, Station Rd., Petlad.	Near Station Road, Petlad	..	10,000	100	100	5,47,395	..	18,110	14,510	18,435	..	..	2,375	903															
29.	Pratap Spg., Wvg. and Mfg. Co., Ltd.	..	Messrs. Motilal Manekchand & Co., Agents, Office on the premises.	Limalwer, East Khandesh	..	15,000	100	100	23,00,000	431	87,480	87,911	31,041	1,560	1,560	8,320	4,160															
30.	Pratabchan Spinning and Mfg. Co., Ltd.	..	Messrs. Mansukhlal Bhagubhai & Co., Agents, Office on Mill premises.	Outside Raipur Gate, Ahmedabad.	..	471 330 27	1,000 250 125	1,000 250 125	3,35,371 ..	..	24,000	24,000	23,000	460	460	2,115	960															
31.	Raipur Manufacturing Co., Ltd.		Messrs. Lallubhai Dalpatbhai & Co., Agents, Office on Mill premises.	Outside Saraspur Gate, Ahmedabad.	..	5,000	100	100	3,00,000	..	56,000	56,000	51,832	880	880	5,404	1,413															
32.	Raja Bahadur Motilal Poona Mills Ltd., (formerly Poona Cotton and Silk Manufacturing Co., Ltd.)	..	Messrs. Greenfield & Co., Sg. Agents, 78/82, Canteen House Bld., Fort, Bombay.	Near Ry. Station, Poona ..	..	24,210	100	100	22,51,000	..	17,256	17,256	..	..	..	..	..	Renewal working to August 1924.														
33.	† Rajkot State Cotton Mills		..	Kotasunji Cross Road, Saraspura, Rajkot, (Kathiawar)	....	..	..	..	....	..	3,400	3,400	2,400	125	125	1,250	500															
34.	Rajnagar Spinning, Weaving & Mfg. Co., Ltd., No. 1		† Mr. Mangaldas Girdhardas Parekh, Secretary, Treasurer and Agent, Office on Mill premises.	Railwaypura Post, Camp Road, Ahmedabad.	..	4,800	125	125	5,00,000	..	27,178	27,178	26,178	523	523	2,615	1,569	Machinery of No. 2 Mill stolen in 1923; No. 3 Mill in 1923.														
35.	Do. do. do. No. 2										27,474	27,474	26,474	529	529	2,645	1,587														
36.	Do. do. do. No. 3										27,474	27,474	26,474	529	529	2,645	1,587														
37.	† Rajratna Narsinhlas Mills Co., Ltd. ..		Messrs. Kantilal Gokuldas & Co., Agents, Office on Mill premises.	Petlad (Baroda) ..	..	15,000	100	100	14,51,063	..	18,360	18,360	18,122	..	..	1,441	577															
38.	Rastora Jubagar Vakil Mills Co., Ltd.		Messrs. Kantilal Bandhi & Co., Secretaries, Treasurers, and Agents, Office on Mill premises.	Outside Delhi Gate, Ahmedabad.	..	3,500	100	100	3,50,000	..	20,424	20,424	19,424	388	388	1,941	1,164															
39.	† Sarangpur Cotton Manufacturing Co., Ltd.		Messrs. Jamnadas Jashbhai & Co., Agents, Office on Mill premises.	Outside Raipur Gate, Kankaria Road, Ahmedabad.	..	464	1,000	1,000	4,64,000	..	23,980	23,980	23,324	372	372	1,768	1,038	Mill No. 2 ceased to work.														
40.	Saraspur Mills, Ltd., (formerly Saraspur Manufacturing Co., Ltd.)		Messrs. Lallubhai Jagjivandas Sons & Co., Agents, Office on Mill premises.	Saraspur Gate, Ahmedabad.	..	2,000	100	100	2,00,000	..	20,380	20,380	19,880	398	398	1,990	1,194															
41.	Sarkhej Ginning and Mfg. Co., Ltd. (formerly Mahomed Cotton Manufacturing Co., Ltd.)		Messrs. Sulaiman Cassumbhoy & Co., Agents, Lal Building, and Bohoras Mosque Shahpur, Ahmedabad.	Branch	..	26,112	100	100	26,11,200	1,878	17,312	19,190	18,912	442	442	2,210	1,326															
42.	Shahapur Spinning and Weaving Co., Ltd. ..		Messrs. Monarjee Goculdas & Sons, Sudasna Haveli, Sprott Road, Ballard Estate, Fort, Bombay.	Station Road, Shahapur ..	..	800	1,000	1,000	8,00,000	10,752	1,00,368	1,11,120	1,09,920	2,220	2,172	13,875	7,425															
43.	Shorrock Spinning and Manufacturing Co., Ltd.		Messrs. Mafatlal Chandulal & Co., Agents, Office on Mill premises.	Asarva Road, Ahmedabad ..	Ord. Pref.	323 100	1,000 25	1,000 25	3,23,000 2,500	..	20,200	20,200	17,200	403	403	1,742	1,210															
44.	† Shree Satpuda Jubilee Cottonand Jute Mills Co., Ltd.		Messrs. Prithvidas Motiram & Co., opposite Station, Shahpur (R.-M. Ry.)	Shahpur (R.-M. Railway opp. Ry. Stn.	..	3,511	200	200	7,02,200	..	14,870	14,870	13,870	300	300	1,500	1,050															
45.	Shri Ambica Mills, Ltd.		Messrs. Chunilal Jashbhai & Co., Office on Mill premises.	Gaekwad Loan, Ishraq Ry. Gate, Ahmedabad.	..	2,500	100	100	2,50,000	..	11,160	11,160	11,000	242	242	1,210	847	Spg. commenced from May 1924.														
46.	† ‖ Shri Gajanan Weaving Mills		Sir Y. M. Vandrewala, Managing Proprietor, Office on Mill premises.	Manipuri, Sangli, S. M. Country.	....	..	..	..	30,000	..	..	..	..	..	..	..	..															
47.	Shri Laxmi Narayan Mills of the New Ginning, Pressing & Manufacturing Co., Ltd.		Messrs. Narayan Baskat, Managing Agent, Office on Mill premises.	Sadagaon, East Khandesh	..	20,000	100	100	19,31,056	..	13,564	13,564	13,000	260	260	1,300	780															
48.	Shri Laxmi Weaving and Manufacturing Co., Ltd.		Messrs. Manohar & Co., Agents, Office on Mill premises.	Gomtipur Road, Ahmedabad.	..	4,136	50	50	8,67,500	..	..	..	..	..	..	..	..															
49.	Shrinagar Weaving and Manufacturing Co., Ltd.		Messrs. Govindlal Jamnadas & Co., Agents and Treasurers, Office on Mill premises.	Near New Railway Over Bridge, Kalupur, Ahmedabad.	..	3,000	100	100	3,77,000	..	13,525	13,525	12,125	252	252	1,262	757															
50.	† Shri Satyaji Mills Co., Ltd.		Messrs. Sarabai & Co., (P. O. Box 322, Bombay).	Near Old Railway Station, Ahmedabad.	Ord. Pref.	323 640	1,000 100	1,000 100	3,23,000 64,000	..	16,545	16,545	15,000	300	300	1,500	1,050															
51.	‖ † Shri Shahu Chhatrapati Mills ..		H. H. The Chhatrapati Maharaja Saheb of Kolhapur, Owner, Kolhapur.	....	..	..	..	....	..	14,234	14,234	13,734	274	274	1,370	959															
52.	Shri Vivekanand Mills, Ltd.		Messrs. Kanubhai Bandhi & Co., Agents, Office on Mill premises.	Gomtipur Road, Ahmedabad.	..	3,184	125	125	3,98,125	..	..	..	..	..	..	..	..															
53.	† Sidhpur Mills Co., Ltd.		Messrs. Magaldas Harkhachand & Co., Agents, Office on Mill premises.	Sidhpur	..	5,000	100	100	4,97,550	..	14,414	14,414	14,414	288	288	1,440	1,008															
54.	Silver Cotton Mills Co., Ltd.		Messrs. Gopaldhan Jasubhai & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Kankaria Road, Ahmedabad.	..	3,840	250	250	9,60,000	..	10,400	10,400	10,400	..	..	..	..															
55.	Surat Cotton Spinning and Weaving Mills, Ltd.		Mr. Mahadeo Gagandas, Managing Director, Ltd., 29, Churchgate Street, Fort, Bombay.	Degarwadi, Surat ..	..	3,000	1,000	1,000	30,00,000	..	13,421	13,421	12,936	400	400	1,614	1,211															
56.	Surat Industrial Mills Co., Ltd. ..		The Managing or Directors, Proprietors, Office on Mill premises.	Salabra Gate, Surat ..	..	2,400	500	500	12,00,000	..	..	..	..	..	..	..	..															
57.	† Surat Weaving Mills, Limited		Messrs. M. D. Bamboy & Co., Sons, Trans., & Agts., Office on Mill premises.	Surat	..	3,000	100	100	3,00,000	..	..	..	..	..	..	..	..															
58.	Suryaprakash Weaving Factory		Mr. Dayaram Lallubhai Chokshi, Proprietor, Office on Mill premises.	Near Station Road, Surat	....	..	..	..	....	..	..	..	..	..	..	..	..															
59.	‖ Suryapur Mills Co., Ltd.		Messrs. Madhavji Thackersey & Co., Proprietors, Bunder Street, Bombay.	Varachha Road, Surat ..	....	..	..	..	....	..	..	..	..	..	..	..	..															
60.	Tapidas Goverdhan Khadilkar Factory		Mr. Motiram Tapidas Hathiwala, Proprietor, Office on Mill premises.	Degarwadi, Surat ..	....	..	..	..	....	..	..	..	..	..	..	..	..															
61.	Tinsukar Textile Mill, Ltd.		Mr. V. Y. Tinsukar, Secretary, Office on Mill premises.	Dhobeewadi, Shahapur Dt.	....	711	100	80	71,100	..	..	..	..	..	..	..	..															
62.	Universal Cotton Mills Co., Ltd. (formerly Ahmedabad Silk and Cotton Mfg. Co., Ltd.)		Messrs. H. P. Mistry and H. D. Saiedar, Liquidators, Dosa Pole, Khadia, Ahmedabad.	Rajpur, Near Kasli Masjid, Ahmedabad.	Ord. Pref.	5,000 6,000	100 100	100 70	8,62,736	..	..	..	..	..	..	..	..	In liquidation. Not working.														
63.	‖ Valabh Weaving Mills Co.		Messrs. Chhaganlal Jasvantlal, Office on Mill premises.	Gomtipur Road, Ahmedabad.	....	..	..	..	....	..	..	..	..	..	..	..	..															
64.	‖ ‖ Vyankatesh Rangnatha Mills ..		Mr. V. R. Date, Owner, Office on Mill premises.	Mahadevwadi, S. M. C.	....	..	..	..	60,000	..	..	..	..	..	..	..	..															
65.	‖ Vijay Weaving Works		Messrs. Shah Mathuradas Shivgilal, Gowers, Revdi Bazar, Cloe Lane, Railwaypura Post, Ahmedabad.	Shahapur, Ahmedabad ..	....	..	..	..	....	..	..	..	..	..	..	..	..															
66.	Vimlas Cotton Mill, Ltd.		The Bombay Co., Ltd., Secretaries, Treasurers and Agents, 70, Wallace Street, Fort, Bombay.	Shahapur	Ord. Pref.	3,600 1,000	500 100	500 100	14,00,000 ..	..	48,328	48,328	47,078	1,334	1,118	6,671	3,467															
67.	Wadhwan Camp Mills, Ltd.		Messrs. L. H. Mehta & Co., Agents, Mehta Building, Bombay.	Wadhwan Civil Station (Kathiawar).	....	10,000	100	100	5,50,000	625	12,500	13,125	12,500	250	250	1,250	875															
68.	Wheeler Spinning & Manufacturing Co., Ltd., No. 1		Messrs. Ramanlal Lallubhai & Bros., Secretaries, Official Liquidator, Office on Mill premises.	‖ White Road, Broach ..	....	1,600	500	500	8,00,000	19,712	6,408	26,120	25,120	502	502	2,510	1,757	In liquidation.														
69.	Do. do. do. No. 2										6,408	6,408	5,408	108	108	540	378														
70.	Do. do. do. No. 3										6,408	6,408	5,408	108	108	540	378														
											2,13,64,872	2,13,64,872	1,54,832	23,816	23,618	1,23,040	1,07,520														

71.	New Victoria Mills Co., Ltd.		C. T. Allen, Esq., C.I.E., & J. F. Srivastava, M. Sc., M.A., Managing Directors, Post No. 40, Cawnpore.	Gwaltoli, Cawnpore ..	....	Ord. 2,00,000 Pref. 3,50,000	10 100	..																					
72.	Prem Spinning and Weaving Mills Co., Ltd. ..		Messrs. Kuparam, Brijlal, Agts., Ujhani, U.P.	Ujhani (District Badaun) ..	....	Ord. 50,000 Pref. 50,000	100 100	..																					
73.	Ramchand Gursahaimal Cotton Mills Co., Ltd.		L. B. Khanna, Esq., Managing Director, Lucknow.	Talkatora, Lucknow ..	....	Ord. 50,000 Debl. 8,000 Deb. 5 % non-cum. 6,746	10 500 100	..																					
74.	† Shri Gangajee Cotton Mills Co., Ltd.		Seth Sewakramji Hasanlal, Agent, Manager, U. P.	Sarwa, Mirzapore, U. P. ..	....	..	..	..																					
75.	† Shri Radhakrishna Mills		Seth Laxmandas (Owner), Office on Mill premises.	Near Ghat, Mirzapur ..	....	..	..	..																					
76.	Swadeshi Cotton Mills Co., Ltd.		A. Horsman, Esq., Managing Director, Post Box No. 19, Cawnpore.	Jelia, Cawnpore ..	....	15,000	100	..																					

MADRAS PRESIDENCY.

1.	† Narvada Spinning and Weaving Mills, Ltd.		Mr. G. Lakshmanayan Pantulu, Managing Agent and Director, Main Canal Road, Dharwar.	Lodgeth, Guntur Dist. ..	....	..	..	..																					
2.	Buckingham Mill Co., Ltd.		Messrs. Binny & Co. (Madras), Ltd., Managing Agents, 3, Armenian Street, Madras.	Purasawkam, Madras ..	....	Ord. 4,00,000 Pref. 50,000 Pref. 50,000	100 100	..																					
3.	Carnatic Mill Co., Ltd.				....	Ord. 3,00,000	100	..																					
4.	† C. Arose & Sons Weaving Factory ..		Messrs. C. Aarusalsons, Proprietors, Office on Mill premises.	Pappanaseery, North Salem	....	..	..	..																					
5.	Coimbatore Mill Co., Ltd.		Messrs. T. Stanes & Co., Ltd., Managing Agents, Stanes Estate, Coimbatore.	Annoorpalayam Cross Station.	....	7,324	83	1																					
6.	Coimbatore Spinning and Weaving Co., Ltd.		Messrs. T. Stanes & Co., Ltd., Agents and Secretaries, Race Course, Coimbatore.	470, Hill Road, Coimbatore	....	14,000	100	1																					
7.	Commonwealth Trust, Ltd., Cannanore Works.		G. H. Hodgson, Esq., General Manager, Commonwealth Trust, Ltd., Calicut.	Cannanore	....	10,000	5	..																					
8.	Kolleswaran Mills, Ltd.		Dewan Bahadur V. Somasundaram Chettiar, Managing Agent, Office on Mill premises.	Annoorpalayam, Coimbatore	....	9,300	10	1																					
9.	Lovell Mills Ltd., (formerly Tanjore Textile Co., Ltd.)		Messrs. E. D. Sassoon & Co., Ltd., Agents, 20, Bentinck Street, Calcutta.	Budhalur, Tanjore Dist.	....	10,000	100	100																					
10.	Madras United Spinning and Wvg. Mills Co. Ltd.		Messrs. Karamchand Mulji Jaitha & Co., Secretaries & Treasurers, 346, Standard Buildings, Hornby Road, Fort, Bombay.	Dr. Nelsons Road, Choolai, Madras.	....	2,092	750	4																					
11.	Madura Mills Co., Ltd., Madura ..			Madura	....	..	..	..																					
12.	Madura Mills Co., Ltd., Tuticorin (formerly Coral Mills Co., Ltd., do. Ambasamudram (formerly Timerelly Mills Co., Ltd.)		Messrs. A. & F. Harvey, Managers, Tuticorin.	Tuticorin	....	73,760	73	1																					
13.	do. do. Tirumangalam (Pasumalai Mills Madura.)			Ambasamudram Madura Road.	....	..	..	..																					
14.	Malabar Spinning and Weaving Co., Ltd. ..		A. L. A. R. Somasundaram Chettiar, Agent, Sailer, (Malabar.)	Kallai, Malabar ..	....	3,000	200	60																					
15.	† Malabar Weaving Co.		Mr. A. I. Chinniah, Owner, Cannanore.	Cannanore	....	..	..	..																					
16.	Radhakrishna Mills, Ltd.		Messrs. A. G. Gurusawmi Naidu & Co., Agents, Office on Mill premises.	Pudampalle, Cuddapah Dist.	....	20,000	100	..																					
17.	Raja Mills		Mr. M. V. Palaniswmy, Proprietor, Office on Mill premises.	Madura	....	..	..	..																					
18.	Sitarama S. & W. Mills, Ltd.		Messrs. T. S. Ananthanrisa Iyar & Bros., Ltd., Managing Agents, Trichur.	Trichur, Cochin State.	....	Ord. 150,000 Pref. 4,000	100 25	..																					
19.	† Somasundaram Mills, Ltd. (formerly A. B. A. R. S. M. Somasundaram Mill Ltd., Office on Mill premises.)		Messrs. Somasundaram Mills, Ltd., Agents, Office on Mill premises.	Sri Ramakrishna Road, Vepery, Madras.	....	14,400	100	10																					
20.	Sree Meenakshi Mills, Ltd.		Messrs. Thiagaraja Chetty & Co., Managing Agents, Office on Mill premises.	Thiruppuram Kandiram Road, Madura.	....	80,043	100	1																					
21.	† Sri Ramachandra Spg. & Wvg. Mills ..		Messrs. Sula Venkatchendra Devs. & Co., Office on Mill premises.	Pachippalle, Godavary Dist.	....	15,023	100	10																					
22.	Sri Ranga Vilas Ginning, Spg. & Wvg. Mills, Ltd.		Messrs. P. S. Govindaswami Naidu & Sons, Mg. Agents, Office on Mill premises.	Pulakkamb, Coimbatore ..	....	15,023	100	10																					
23.	Sri Suryanarayana Spg. & Wvg. Mills, Ltd.		Mr. Venka Venkatarayanim, Manager and Treasurer, Office on Mill premises.	Pavalapenaa, Godavary Dist.	....	9,871	25	2																					

MYSORE.

1.	Bangalore Woollen, Cotton and Silk Mills Co., Ltd.		Messrs. Binny & Co. (Madras), Ltd., Agents, Secretaries and Treasurers, 7, Armenian Street, Madras.	Agrahara Road, Bangalore City.	....	26,230	100	10																					
2.	† Bangalore Spg. & Wvg. Mills, Ltd.		Messrs. C. H. Bartin & Sons, Bangalore City	Tiwenatpur, Bangalore ..	....	2,377	100	10																					
3.	Minerva Mills Co., Ltd.		Messrs. N. Sirur & Co., Sg. Agents, 13, Bank Street, Fort, Bombay.	Bangalore	....	23,000	100	10																					
4.	Mysore Spinning and Manufacturing Co., Ltd.			Tyamkur Road, Mahadevaswamy Samudram City.	....	25,000	30	2																					
5.	Sri Krishna Rajendra Mills, Ltd.		Messrs. M. L. Vardhamaiah & Co., Managing Agents, Post Box No. 201, State Square, Mysore.	Siddalingapur, Mysore ..	....	20,000	50	2																					

PONDICHERRY.

1.	† Anglo-French Textile Co., (Rodier Mill)		Messrs. Best & Co., Ltd., Agents & Managers, Fort Box No. 63, Madras.	Pondicherry	....	Pref. 3,675 Ord. 1,00,000	50 100	50 1,00,000																					
2.	† Etablissement Textile De Modelaripett S. A. (formerly The Pondicherry Cotton Mills, Ltd.)		Cie Filatures Et Tissage Lacaste, Agents, Office on Mill premises.	Modelarpet, Pondicherry.	....	2,300	200	20																					
3.	† "Savana" Société Anonyme de Filature Tissage Et Blanchisserie.		Mr. Charles Gossiez, Manager, Pondicherry	Savana (Indo-française), Pondicherry.	....	1,00,000	Fcs. 100	12																					

BURMA.

1.	† Steel Brothers Spg. & Wg. Co., Ltd. (formerly Burma Spinning and Weaving, Co., Ltd.)		U. Shwe Tha, Central Manager, Office on Mill premises.	Myingyan, (Upper Burma).	....	19,67,600	100	..																					

19.	Nowa Victoria Mills Co., Ltd.			C. T. Allen, Esq., C.I.E., & J. P. Srivastava, M. Sc., M.L.C., Managing Directors, Post Box No. 46, Cawnpore	Cawnpore	Ord. £100,000 Pref. 3,50,000	20 100	10 20	1,55,000	56,791	37,344	104,138	1,04,278	1,040	1,561	14,178	4,972		
20.	Press Spinning and Weaving Mills Co., Ltd.			Hasan Krishnan, Deputy Agts., Ujhani, U.P.	Ujhani (Station Budaun)	Ord. 50,000 Pref. 50,000	100 100	.. ..	25,00,000	..	17,000	17,000	13,750	..	..	4,000	877		
21.	Ramchand Gurubaksh Cotton Mills Co., Ltd.			S. A. Khanna, Esq., Managing Director, Lucknow	Lucknow	Ord. 50,000 Pref. 50,000 Debt. 8,000 Deb. 2 % 1900	100 100	10 ..	8,00,000	..	13,888	13,888	13,888	..	..	2,250	676	Loomsin course of erection.	
22.	† Shri Gangaji Cotton Mills Co., Ltd.			Seth Sewakramji Mansukhji, Agent, Manager, U. P.	Barwa, Manager, U. P.	6,240	500 100	.. 200	4,21,000 4,24,800	6,390	7,834	14,447	..	138	..	..	..		Not working since 1st July 1917.
23.	† † Shri Radhakrishna Mills			Rulia Kishenprasad (Owner), Office on Mill premises	Near Ghat, Manager	....	..	..	1,14,000	..	..	..	..	80	40	..	36		
24.	Swadeshi Cotton Mills Co., Ltd.			H. Horsman, Esq., Managing Director, Post Box No. 19, Cawnpore	Jajmau, Cawnpore	55,000	100	100	55,00,000	1,060	43,200	41,000	810	720	8,040	2,240	2,000		
	MADRAS PRESIDENCY.							Total ..	4,55,16,000	3,47,690	3,14,104	6,14,824	3,70,310	6,364	7,615	63,360	23,000		
1.	† Devanaik Spinning and Weaving Mills, Ltd.			Mr. G. Lakshmanarao Pantulu, Managing Agent and Director, Mint Canal Side, Burnaby.	Tadepalli, Guntur Dist.	1,00,000	20	10	2,00,000	..	..	..	..	100	24	..	44	Started work in July 1917. In liquidation.	
2.	Buckingham Mill Co., Ltd.			Messrs. Binny & Co. (Madras), Ltd., Managing Agents, 3, Armenian Street, Madras.	Pursaitoore, Madras	Ord. 4,00,000 Sub. 60,000 Pref. 50,000 Deb. 1,00,000	100 100	100 100	1,10,50,000	..	40,741	40,741	43,334	1,481	1,400	12,447	4,262		
3.	Carnatic Mill Co., Ltd.					1,000	100	100	1,00,000	..	30,379	30,379	40,296	1,333	1,396	13,243	4,187		
4.	† C. Anton & Sons Weaving Factory ..			Messrs. C. Anton & Sons, Proprietors, Office on Mill premises	Sapplinicutty, North Arcot	....	..	..	....	..	..	..	..	36	36	..	..		
5.	Coimbatore Mill Mills Co., Ltd.			Messrs. T. Stanes & Co., Ltd., Managing Agents, Stanes Coats, Coimbatore.	Annoorpalayam, Coimbatore	7,514	25	25	7,00,600	..	4,505	4,505	4,630	252	252	1,647	592		
6.	Coimbatore Spinning and Weaving Co., Ltd.			Messrs. T. Stanes & Co., Ltd., Agents and Secretaries, Race Course, Coimbatore.	2½, Mill Road, Coimbatore	14,000	100	100	23,72,300	..	37,831	37,831	33,804	302	252	8,740	2,967		
7.	† Commonwealth Trust, Ltd., Cotton Weaving Mills.			H. Hodgson, Esq., General Manager, The Commonwealth Trust, Ltd., Calicut.	Calicut	12,000	50	50	6,00,000	..	..	..	..	..	..	..	..		
8.	Kaleeswarar Mills, Ltd.			Devan Bahadur P. Somasundaram Chettiar, Local Agent, Office on Mill premises.	Annoorpalayam, Coimbatore	8,500	..	100	9,50,000	..	25,906	25,906	25,905	204	204	5,308	1,802		
9.	Lovell Mills Ltd., (formerly Tenneverly Textiles Ltd.)			Messrs. L. D. Samson & Co., Ltd., Agents, Donegall Road, Belfast Estate, Bombay.	Tenneverly, Elaturet.	20,000	100	100	20,00,000	..	18,120	18,120	16,549	800	..	1,008	464		
10.	Madras United Spinning and Weaving Mills Co. Ltd.			Messrs. Parsons Mackay Jenks & Co. (Secretaries & Treasurers, 340, Stanford Buildings, Hornby Road, Fort, Bombay)	Mallaur, Madras.	2,002	750	250	5,00,500	..	40,214	40,214	20,037	751	1003	3,975	4,004		
11.	Madura Mills Co., Ltd., Madura																		
12.	Madura Mills Co., Ltd., Tuticorin (formerly Coral Mills Co., Ltd.,			Messrs. A. & F. Harvey, Managers, Tuticorin	Madura .. .. .. Tuticorin	33,700	75	75	50,55,000	..	2,19,036 73,360	2,19,036 73,360	2,13,620 72,377	..	..	27,366 2,178	7,098 2,316		
13.	Do. do. do. Auxiliaries (formerly Tenneverly Mills Co., Ltd.)				Ammanayakanur					..	43,676	43,676	41,719	..	..	5,188	1,782		
14.	Do. do. do. Pandyan Mills (Madura)				Madura East					..	2,996	2,996	2,824	..	..	734	254		
15.	Malabar Spinning and Weaving Co., Ltd.			Mr. A. L. A. K. Somasundaram Chettiar, Agent, Kallai, (Malabar.)	Kallai, Malabar ..	2,500	200	200	8,00,000	..	12,636	12,636	17,696	1,250	..	2,069	600		
16.	Malabar Weaving Co.			Mr. A. J. Christian, Owner, Cannanore.	Cannanore	....	..	..	....	..	300	300	300	..	..	18	8		
17.	Radhakrishna Mills, Ltd.			Messrs. A. G. Gurusawmy Naidu & Co., Mg. Agents, Office on Mill premises.	Pudukadu, Coimbatore	20,000	100	100	7,51,000	..	40,340	28,320	20,147	..	..	4,744	962		
18.	Rain Mills			Messrs. M. Y. Palaniswamy, Proprietor, Office on Mill premises.	Madura	....	..	..	....	..	..	..	..	..	..	..	..		
19.	Stanton S. & W. Mills, Ltd.			Messrs. T. R. Anantharaman Iyer & Bros. Ltd., Managing Agents, Trichur.	Trichur, Cochin State, Malabar Coast	Ord. 75,000 Pref. 4,000	100 25	100 25	12,46,000	..	11,326	11,326	10,228	872	272	2,043	592		
20.	† Somasundaram Mills, Ltd. (formerly A. R. & R. M. Spinning Mills.)			Somasundaram Mill Ltd., Office on Mill premises.	43, Barracks Road, Vepery, Madras.	14,400	100	100	18,75,000	..	10,400	10,400	..	..	..	..	..		Mill not working for Voluntary Liquidation.
21.	Siva Meenakshi Mills, Ltd.			Messrs. Thiagaraja Chetty & Co., Managing Agents, Office on Mill premises.	Thiruppparankundram Road, Madura.	20,613	20	15	14,07,300	..	12,460	12,460	10,891	..	..	1,744	1,346		
22.	† Sri Ramachandra Spg. & Wvg. Mills ..			Messrs. Sula Veerabhadrayya Iyer, & Co., Office on Mill premises.	Pandalpeika, Godavary District.	....	..	..	....	..	..	..	..	..	..	..	..		
23.	Sri Ranga Vilas Ginning, Spg. & Wvg. Mills, Ltd.			Messrs. P. S. Govindaswami Naidu & Sons, Mg. Agents, Office on Mill premises.	Pudamedu, Coimbatore	15,063	100	100	11,20,833	456	28,192	28,192	24,260	..	..	6,332	984		
24.	Sri Suryanarayana Spg. & Wvg. Mills, Ltd.			Sir Venkata Subbaratnam, Manager and Treasurer, Office on Mill premises.	Pandalpeika, Godavary District.	9,971	25	25	2,49,275	..	8,730	8,730	6,728	..	..	970	151		
	MYSORE.							Total ..	4,63,70,000	456	5,04,270	5,03,744	4,59,800	4,180	3,570	70,830	24,000		
1.	† Bangalore Woollen, Cotton and Silk Mills Co., Ltd.			Messrs. Binny & Co. (Madras), Ltd., Agents, Secretaries and Treasurers, 7, Armenian Street, Madras.	Agaram Road, Bangalore City.	26,250	100	100	26,25,000	..	32,804	32,804	32,804	1,800	..	7,743	2,766		
2.	† † Bangalore Spg. & Wvg. Mills, Ltd. ..			Messrs. C. H. Sarat & Sons, Bangalore City	Tasvarapur, Bangalore City.	2,577	100	100	1,03,000	..	..	..	..	..	..	..	..		In liquidation. Not working.
3.	† Minerva Mills Co., Ltd.			Messrs. M. Sarat & Sons, Mg. Agents, 19, Bank Street, Fort, Bombay.	Bangalore Tumkur Road, Malleswaram, Bangalore City.	23,000	100	100	24,59,250	..	20,180	20,180	16,736	400	138	3,736	1,104	2,000 additional looms in course of erection.	
4.	Mysore Spinning and Manufacturing Co., Ltd.					25,000	50	50	12,50,000	..	32,400	32,400	22,633	500	500	3,450	1,710		
5.	† Sri Krishna Rajendra Mills, Ltd.			Messrs. H. L. Vasthamanal & Co., Managing Agents, Post Box No. 105, Station Square, Mysore.	Nadahalagoor, Mysore ..	80,000	50	50	18,56,250	..	26,114	26,114	23,747	..	..	6,006	766		Mill not working since 1st July 1917.
	PONDICHERRY.							Total ..	82,10,000	..	1,11,514	1,11,514	1,03,920	2,700	638	20,935	6,346		
1.	† Anglo-French Textile Co. (Roder Mill)			Messrs. Best & Co., Ltd., Agents & Managers, Post Box No. 63, Madras.	Pondicherry ..	Pref. 3,250 Ord. 1,00,000	10 1,00,000	10 10	4,32,500 10,00,000 Rs.10,82,500	..	42,992	42,992	41,025	813	975	6,231	1,892		
2.	† Establissement Textile De Modelierpeth S. A. (formerly The Pondicherry Cotton Mills, Ltd.)			Ste Filatures Et Tissage Cachelin, Agents, Office on Mill premises.	Modelierpet, Pondicherry.	2,500	100	100	Rs. 2,50,000 Fcs. 10,00,000	..	4,000	8,000	3,245	240	120	1,225	360		
3.	† "Savana" Société Anonyme de Filature Tissage et Blanchisserie.			Charles Goudey, Manager, Pondicherry	Savana (Indo-française), Pondicherry.	1,00,000	Fcs. 100	100	Fcs. 10,00,000 Ex. Rs. Rs. 7,50,000 Total ..	500	19,300	38,600	20,000	625	400	5,000	2,000		
	BURMA.								Rs. 17,50,000	500	61,292	81,592	61,025	1,277	1,016	11,231	3,452		
1.	† Steel Brothers Spg. & Wvg. Co., Ltd. (formerly Burma Spinning and Weaving Co., Ltd.)			G. Shaw Tin, General Manager, Office on Mill premises.	Myingyan, (Upper Burma).	29,25,000	10	10	2,92,500	..	3,500	3,500	..	..	..	..	..		Mill closed since the beginning of 1917.
	CEYLON.								10,00,000	..	3,500	3,500	..	..	..	..	..		
1.	† Ceylon Spinning and Weaving Co., Ltd.			Messrs. Carmichlor Ebrahim & Sons, Ltd., Agents, 19-24, Outram Rd., Fort, Bombay	Havelock Road, Wellawatta, Colombo, Ceylon.	2,000	100	100	12,60,000	456	13,392	26,784	17,160	336	192	3,777	1,192		In liquidation.
		GRAND		TOTAL ..	1,41,01,500	5,71,142	8,18,918	8,89,060	8,61,142	14,218	15,808	29,26,196	1,74,068	1,21,866	10,70,337	3,47,052		

1 Proprietary Concern.

§ Native States and Foreign Territory.

1. The Grand Total of paid up Capital does not include the figures for 37 Mills which made no returns as to Capital

Note:—This statement does not include names of weaving Mills having less than 20 looms.

T. MALONEY, *Secretary.*

Bombay Millowners' Association.

COTTON SPINNING AND WEAVING MILLS WORKING AND IN COURSE OF ERECTION IN INDIA ON 31st AUGUST 1929.

Bombay Millowners' Association.

COTTON SPINNING AND WEAVING MILLS WORKING AND IN COURSE OF ERECTION IN INDIA ON 31st AUGUST 1929.

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILLS.	Number of Shares.	Nominal value of each Share.	Amount paid on each Share.	Total amount of Capital paid up.	Looms.	Rings.	Total.	Average Number of Spindles at work daily.	Number of Looms at work daily.	Quantity of Cotton consumed during the year in Bales of 392 lbs.	Average Number of Hands employed daily.	REMARKS.
	BOMBAY ISLAND.			Rs.	Rs.	Rs.								
1.	Apollo Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dongall Road, Ballard Estate, Fort, Bombay.	Ballard Road	30,000	50	50	15,00,000	1,056	46,752	47,808	15,871	896	479	4,000	1,134	
2.	Assur Venture Mills, Limited	Messrs. H. F. Commissariat & Co., Agents, Commissariat Building, Hornby Road, Fort, Bombay.	Sun Mills Road, Lower Parel	Ord. 20,000 1st Pref. 20,000 2nd do. 10,000	10 10 5	10 10 5	13,61,225	14,540	27,332	41,872	14,073	800	419	8,000	4,324	
3.	Atlas Mills Company, Ltd., (formerly Empress Edward Weaving and Manufacturing Co., Limited.)	Messrs. R. D. Petit Sons & Co., Agents, 7 to, Esplanade Circle, Fort, Bombay.	Sassoon Road, Mazagon ..	14,000	150	150	5,37,000	..	46,432	46,432	16,077	1,363	681	1,931	858	
4.	Bombay Cotton Manufacturing Company, Limited.	Messrs. Hormusji Sons & Co., Agents, Commercial Building, Hornby Road, Fort, Bombay.	Nagpada Road, Dadar.	Ord. 2,377 Pref. 1,623	200 10	200 10	20,40,770 16,230	1,152	34,302	35,454	12,269	720	360	1,200	1,103	
5.	Bombay Dyeing and Mfg. Co., Ltd. (Spring Mills)	Messrs. Norwagi Wadia & Sons, Agents, Bombay House, Graham Road, Ballard Estate, Fort, Bombay.	Elphinstone Road, Parel	Ord. 19,613	3	3	17,90,775	4,416	110,584	115,000	38,333	3,117	1,558	9,611	5,000	
6.	Do. do. (Textile Mills)	Messrs. W. H. Brady & Co., Ltd., Managing Agents, Royal Insurance Buildings, 12/14, Churchgate St., Fort, Bombay.	Ferguson Road, Lower Parel	Ord. 4,000 Pref. 1,400	250 250	250 250	14,35,000	..	23,552	23,552	7,850	592	296	2,352	1,615	
7.	Bombay Industrial Mills Co., Ltd. (formerly Lalbaug Rice Mills).	Messrs. Cursetjee Limited & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Sewri Road, Parel	Ord. 5,000 Pref. 5,000	250 250	250 250	25,00,000	2,000	23,112	25,112	8,370	640	320	2,511	1,168	
8.	Bradbury Mills, Ltd.	Messrs. Cursetjee Limited & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Sewri Road, Parel	Ord. 4,000 Pref. 6,000	250 250	250 250	24,50,000	2,000	23,112	25,112	8,370	640	320	2,511	1,168	
9.	Century Spinning and Manufacturing Co., Ltd. (Century Mill).	Messrs. C. N. Wadia & Co., Agents, Bombay House, Graham Road, Ballard Estate, Fort, Bombay.	Elphinstone Road, Parel	20,000	100	100	18,50,000	..	32,001	32,001	10,667	1,230	1,230	3,673	2,000	(1,000 withdrawn during working, in course of erection).
10.	Century Spinning & Manufacturing Co., Ltd. (Lonsdale Mills).							12,788	33,736	46,524	15,508	1,230	615	4,631	1,500	
11.	Colaba Land and Mill Company, Limited ..	Messrs. W. H. Brady & Co., Ltd., Managing Agents, Royal Insurance Buildings, 12/14, Churchgate Street, Fort, Bombay.	Victoria District, Colaba	21,000	100	100	18,00,000	..	34,848	34,848	11,616	840	840	4,256	1,696	
12.	Jehangir Wadia Mill	Messrs. Cowasjee Jehangir & Co., Ltd., Insurance, Trustees and Agents, 63, Sandyman Mansion, Churchgate Street, Fort, Bombay.	Lower Parel, (Sasoon Dock)	13,000	100	100	13,00,000	1,464	16,004	17,468	5,822	512	..	3,402	900	
13.	Curtis Spinning and Weaving Company, Limited													4,000	1,330	
																IN COURSE OF ERECTION
14.	Crescent Mills Co., Ltd.	Messrs. Cursetjee Limited & Sons, Ltd., Agents, Cursetjee House, Outram Rd., Fort, Bombay.	Ferguson Road, Lower Parel.	15,000	100	100	15,00,000	9,000	33,088	42,088	14,029	1,200	600	3,792	1,731	
15.	Crown Spinning & Manufacturing Co., Ltd. (formerly Dhuri Mills).	Messrs. Forbesram Vithaldas & Co., Secretaries, Trustees and Agents, 10, Apollo Street, Fort, Bombay.	New Parbhadevi Road, Parel.	500	500	500	2,00,000	2,480	33,168	41,648	13,882	768	384	8,772	1,436	
16.	Cursetjeebhoy Mills Co., Ltd. (including Mahomedbhoy Mills).	Messrs. Cursetjee Limited & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Dadar Road	8,600	250	250	21,50,000	15,344	25,056	40,400	13,466	1,024	512	3,332	1,634	
17.	David Mills Company, Limited, No. 1 ..	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dongall Road, Ballard Estate, Fort, Bombay.	Ballard Road, Parel ..	Old 1,800	500	500	9,00,000	..	41,184	41,184	13,728	..	..	3,148	800	
18.	David Mills Company, Limited, No. 2 ..	do. do.	do. do.	New 6,000	250	250	15,00,000	12,480	22,984	35,464	11,821	960	480	2,708	1,133	
19.	Dawn Mills Company, Limited	Messrs. Sassoon J. David & Co., Ltd., Agents, 14, Elphinstone Road, Fort, Bombay.	Ferguson Road, Lower Parel.	3,000	250	250	8,00,000	7,200	33,568	40,768	13,589	..	..	2,600	1,361	
20.	Elphinstone Spinning and Weaving Mills Co., Ltd.	Messrs. Cursetjee Limited & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Dadar Road	8,000	250	250	20,00,000	16,176	32,704	48,880	16,293	1,280	640	3,792	1,421	
21.	E. D. Sassoon United Mills, Ltd. (Alexandra Mill) ..		Ghorupdeo Road, Chinchpoogly.					..	32,176	32,176	10,725	776	388	2,350	1,200	Total ..
22.	E. D. Sassoon United Mills, Limited (E. D. Sassoon Mill).		do. do.					10,736	73,008	80,624	26,875	824	396	5,936	934	
23.	E. D. Sassoon United Mills, Limited (Jacob Sassoon Mill).	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dongall Rd., Ballard Estate, Fort, Bombay.	Sassoon Road, Parel.	Ord. 20,000	100	100	2,00,00,000	8,200	69,120	93,320	31,106	2,800	1,400	7,643	2,060	
24.	E. D. Sassoon United Mills, Limited, (Manchester Mills formerly Sassoon Mill).			Do. 20,000	100	100		4,584	41,000	45,584	15,194	800	400	4,293	900	
25.	E. D. Sassoon United Mills, Limited (Rachel Sassoon Mill).		Chinchpoogly Road ..					..	..	..	..	..	..	..	..	Total ..
26.	Edward Sassoon Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dongall Road, Ballard Estate, Fort, Bombay.	Ferguson Road, Parel ..	15,000	100	100	15,00,000	19,632	81,432	101,064	33,688	2,552	1,276	8,277	2,102	
27.	Elphinstone Spinning and Weaving Mills Co., Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dongall Road, Ballard Estate, Fort, Bombay.	Elphinstone Road, Parel.	Pref. 15,000 Ord. 25,000	100	100	25,00,000	14,000	35,000	49,000	16,333	704	352	4,163	1,103	
28.	Fazulbhoy Mills, Ltd.	Messrs. Cursetjeebhoy Elevation & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Dadar Road	8,000	250	250	18,00,000	..	32,256	32,256	10,752	800	400	2,792	1,200	
29.	Finlay Mills, Ltd.	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Buildings, Fort, Bombay.	Government Gate Road, Byculla.	40,000	100	100	40,00,000	..	58,072	58,072	19,357	1,112	556	5,692	1,438	
30.	Framjee Petit Spinning and Manufacturing Co., Ltd.	Messrs. Dinshaw Manockjee Petit, Sons & Co., Agents, 330, Hornby Road, Fort, Bombay.	Sassoon Road, Mazagon ..	1,250	1,000	1,000	12,50,000	..	32,384	32,384	10,795	760	380	2,900	1,563	
31.	Gold Mohur Mills, Ltd.	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Bldgs., Fort, Bombay.	Old Dadar Road, Dadar ..	25,000	100	100	25,00,000	..	42,432	42,432	14,144	1,008	504	3,432	1,367	
32.	Hanchetsana Spinning and Weaving Mills Co., Ltd.	Messrs. Thackersey, Moos & Co., Secretaries and Treasurers, 16, Apollo Street, Fort, Bombay.	Sassoon Road, Byculla. Jacob Circle.	2,000	1,000	1,000	20,00,000	2,784	30,180	32,964	10,988	1,136	568	3,413	1,720	
33.	Indian Manufacturing Co., Ltd.	Messrs. Dadabhai Thackersey Mooljee & Co., Agents, 16, Apollo Street, Fort, Bombay.	Sassoon Road, Jacob Circle.	1,200	1,000	1,000	9,00,000	..	44,912	44,912	14,971	1,200	600	4,707	1,638	
34.	Jam Manufacturing Co., Ltd. No. 1 ..	Messrs. Walji Mulji Shroff & Co., Secretaries, Trustees and Agents, 4, Dalal Street, Fort, Bombay.	Lalbaug, Parel	2,400	500	500	12,00,000	..	31,824	31,824	13,161	912	456	4,161	1,213	
35.	Do. Do. No. 2. (formerly Shiva Mills Ltd., No. 2.)	Do. do. do.	Do. do.	1,40,000	50	50	69,12,675	..	40,256	40,256	13,419	1,024	512	4,161	1,600	
36.	Jamshed Manufacturing Co., Ltd.	Messrs. Hormusji Artisher & Sons, Agents, Commercial Building, Hornby Road, Fort, Bombay.	Ferguson Road, Lower Parel.	Ord. 4,000 2nd. 3,691 Pref. 10,000 1st. 4,062 Whole 900	.. ..	.. ..	1,34,12,100	1,568	45,984	47,552	15,848	1,120	560	5,493	1,035	
37.	Jivraj Baloo Spinning and Weaving Co., Ltd.	Messrs. Abdoolabhoy Jeevanjeebhoy Lalljee & Co., Agents, Shadet Road, Dongri.	Tardeo		1,000	1,000	13,00,000	13,000	40,328	53,328	..	..	..	..	..	(In vol. liquidation since March, 1914, working 4 hours daily since Aug., 1914).
38.	Jubilee Mills, Ltd.	Messrs. Mangaldas Mohta & Co., Secretaries, Trustees and Agents, Mulraaj Hasan Apollo Street, Fort, Bombay.	New Sewree Road ..	Quarter 800 Ord. 10,000 Pref. 5,000	150 100 100	150 100 100	13,50,000	..	22,184	22,184	7,394	432	216	1,849	783	
39.	Kastoorchand Mills Co., Ltd. (Kastoorchand Mill)	Messrs. Cursetjeebhoy Elevation and Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Wadgepur Road, Dadar.	1,40,000	50	50	69,12,675	1,424	19,376	20,800	6,933	736	368	1,313	1,600	
40.	Do. do. (Shahabad Mill)	Do. do. do.	Shahabad Road, Ghatkopar.	1,40,000	50	50	69,12,675	..	..	..	..	..	..	..	..	
41.	Khatau Makanji Spinning and Weaving Co., Ltd.	Messrs. Khatau Makanji & Co., Agents, Lakha Buildings, 42, Ballard Pier, Fort, Bombay.	Sassoon Road, Byculla ..	Ord. 40,000 Pref. 10,000	100 100	100 100	50,00,000	..	47,400 04,008	47,400 04,008	15,800 34,636	1,360 1,352	680 1,676	6,380 6,692	1,104 4,400	
42.	Kohinoor Mills, Co., Ltd.	Messrs. Killick, Nixon & Co., Agents, Forbes Building, Home Street, Fort, Bombay.	Nagpada Cross Road, Dadar.	20,000	100	100	20,00,000	16,544	51,256	68,800	22,933	1,440	720	5,692	1,750	
43.	Madhowjee Dhanjee Spinning and Weaving Co., Ltd.	Messrs. Cursetjee Limited & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Ferguson Road, Lower Parel.	Ord. 8,000 Pref. 2,000	100 100	100 100	10,00,000	1,248	35,392	36,640	12,213	..	..	3,148	1,000	(In liquidation & not working since April 1910).
44.	Madhowji Dharamsi Manufacturing Co., Ltd.	Messrs. Goculdas Manockjee & Co., Agents, Forbes Road, Tardeo ..	Forbes Road, Tardeo ..	Ord. 2,500 Pref. 2,500	100 250	100 250	13,50,000 6,75,000	1,256	23,256	24,512	8,170	592	296	2,132	1,200	
45.	Manockjee Petit Manufacturing Co., Ltd. (Mazagon).	(Petit Mill)	Messrs. D. M. Petit Sons & Co., Agents, 7, Esplanade Circle, Fort, Bombay.	Tardeo	..	10,096	58,992	69,088	23,029	4,352	2,208	6,200	2,563	
46.	Do. do. (Elphinstone Petit Mill).	Do. Hornby Road, Fort, Bombay.	Parel, Lalbagh ..	3,704	1,000	1,000	37,04,500	..	41,056	41,056	13,685	1,120	560	4,400	1,595	
47.	Do. do. (Bomanjee Petit Mill).		Mahalaxmi					..	42,368	42,368	14,122	1,232	616	4,693	1,615	
48.	Maldhavdas Mills, Ltd.	Messrs. Cursetjeebhoy Elevation & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Dadar Road	44,000	50	50	22,00,000	3,584	32,232	35,816	11,938	960	480	5,600	1,800	
49.	Meyer Sassoon Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dongall Road, Ballard Estate, Fort, Bombay.	Ferguson Road, Lower Parel.	10,000	100	100	10,00,000	10,848	30,384	41,232	13,744	1,056	528	3,869	1,102	
50.	Mono Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dongall Road, Ballard Estate, Fort, Bombay.	New Sewree Road ..	1,000	250	250	2,50,000	3,584	22,000	25,584	8,528	704	352	3,423	1,148	
51.	Morarji Goculdas Spinning and Weaving Co., Ltd.	Messrs. Morarjee Goculdas & Co., Secretaries, Treasurers and Agents, Sudasia House, 51, Sprott Road, Ballard Estate, Bombay.	Sewri Road, Parel ..	1,250	1,000	1,000	12,50,000	..	78,952	78,952	26,317	1,840	920	6,014	2,350	
52.*	Mysore Spinning & Manufacturing Co., Ltd., No. 2 (formerly Sir Shivji Hindu Mills Ltd., No. 2.)	Messrs. D. N. Sirur & Co., Agents, 19, Bank Street, Fort, Bombay.	Elphinstone Road, Parel.	..	..	..	..	13,896	21,368	24,264	8,088	..	..	784	300	
53.	New China Mills, Ltd. (formerly China Mill)	Mr. Framjeebhoy Madanjee, Managing Director, 107, 69, Chowpatty Sea Face, Bombay.	Sewree	1,,313	1,000	1,000	13,13,000	24,752	25,312	50,064	16,688	1,280	640	4,700	1,800	
54.	New City of Bombay Manufacturing Co., Ltd.	Messrs. W. H. Brady & Co., Ltd., Agents, Royal Insurance Building, 12/14, Churchgate Street, Fort, Bombay.	Allen Road, Chinchpoogly	6,000	100	100	6,00,000	..	43,224	43,224	14,408	1,040	520	4,000	1,500	
55.	New Great Eastern Spinning and Weaving Co., Ltd.	Messrs. W. H. Brady & Co., Ltd., Secretaries and Agents, Royal Insurance Building, 12/14, Churchgate St., Fort, Bombay.	Parel Road, Chinchpoogly.	Ord. 7,500 Pref. 4,000	200 200	200 200	15,00,000 8,00,000	14,200	32,240	46,440	15,480	1,160	580	5,430	1,558	
56.	New Islamia Mills	Messrs. Abdoolabhoy Hajee Cassum, Cassum Mansion, Princess Street, Fort, Bombay.	Sassoon Road, Parel ..	....	..	....	....	2,048	17,504	19,552	..	320	..	..	..	Not working.
57.	New Nalini-Atlas Spinning & Weaving Co., Ltd.	Messrs. Cursetjee Limited & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Chinchpoogly Road, Chinchpoogly.	1,800	200	200	3,60,000	936	40,112	41,048	13,682	1,040	520	4,231	1,400	
58.	Nasik Mills, Ltd.	Messrs. Cursetjeebhoy Elevation & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Dadar Road	8,000	250	250	20,00,000	..	22,800	22,800	7,600	600	300	2,400	1,000	
59.	Phoenix Mills, Ltd. (formerly Dudhwala Mills)	Messrs. Ramniranjan Hanumanmal & Sons, Agents, 143, Esplanade Road, Fort, Bombay.	Esplanade Road, Lower Parel.	8,000	100	100	8,00,000	10,624	20,976	31,600	10,533	928	464	3,000	1,000	
60.	Premier Mills, Ltd. (formerly Arbuthnot Cotton Mills, Ltd.)	Messrs. Arbuthnot & Co., Ltd., Secretaries, Trustees and Agents, 41, Apollo Street, Fort, Bombay.	Sewri	4,00,000	10	10	40,00,000	2,000	40,000	42,000	14,000	1,000	500	4,000	1,500	

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILLS.	Number of Shares.	Nominal value of each Share.	Amount paid on each Share.	Total amount of Capital paid up.	Looms.	Rings.	Total.	Average Number of Spindles at work daily.	Number of Looms at work daily.	Quantity of Cotton consumed during the year in Bales of 392 lbs.	Average Number of Hands employed daily.	REMARKS.
	BOMBAY ISLAND—contd.			Rs.	Rs.	Rs.								
74.	Standard Mills Co. Ltd. (In Vol. Liquidation)	Messrs. Malcolm Cogvill and A. Narayan Secretaries, Malcolm, Liquidators, Masters Building, 24, Chumpagan Street, Fort, Bombay.	Parbhadevi Road, Lower Matoon.	6,400	500									
75.	Svadeshi Mills Co., Ltd.	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Fraser Road, Fort, Bombay.	Currey Road	10,000	100									
76.	Swan Mills, Ltd.	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Buildings, Fort, Bombay.	Sewree	14,000	100									
77.	Tata Mills, Ltd.	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Bruce Road, Fort, Bombay.	Dadar Road	No. 1. 8,975 Pref. 25,025	75 100									
78.	Tejpal Pestar Cotton Mills, Ltd. (formerly Dhanmall Tejpal and Wrig. Co., Ltd.)	Messrs. Tejpal Mills Ltd., Managing Agents, Kalali Sadul Rd., Bombay.	Dadar Road	10,000	100									
79.	Union Mills, Ltd.	Messrs. David Sassoon & Co., Ltd., Secretaries, Treasurers and Agents, 50, Forbes Street, Fort, Bombay.	Delisle Road	2,000	250									
80.	Victoria Mills, Ltd.	Messrs. Mangaldas Mohta & Co., Secretaries, Trustees and Agents, Mahomed Hasan Apollo Street, Fort, Bombay.	Sassoon Road	8,000	100									
81.	Western India Spinning and Manufacturing Co., Ltd.	Messrs. Muncherjee Nusserwanjee Joshi & Co., Agents, 16, Apollo Street, Fort, Bombay.	Nesbit Road, Chinchpoogly.	1,200	1,000									
														Total ..
	IN COURSE OF ERECTION													
	BOMBAY PRESIDENCY.													
1.	Bhalchandra Mills Co., Ltd....	Messrs. Chandulal & Co., Ltd., Agents, Office at Ahmedabad.	Near the village of Kokhra, Ahmedabad.	15,000	100									
2.	Lakhmi Industrial Mills	Messrs. Chamanlal Lalbhai & Bros., Ltd., Agents, Ahmedabad.	Shahpur, Ahmedabad ..	..	..									
3.	† Maharashtra Mills, Parel, Ltd. ..	Messrs. Manilal Nabhubhai & Co., Secretaries & Agents, Hastmani Road, Parel Town.	Parel	24,000 15,000	50 50									
4.	Maheswarna Mills, Ltd., ...	Messrs. Sanji Kahidas Mehta, Parbandar	Parbandar	..	..									
5.	† Shahpur Udyoga Mills, Ltd.... ..	Messrs. M. Allah & Co. Managing Agents, Phalbhai Gali, Sangleshar Path, Shahpur.	Shahpur	..	..									
6.	Shree Balvantsingh Mills Co., Ltd. ..	Messrs. Chhotabhai Jhaverbhai & Co., Baluchariyaji Road, Baroda.	Baroda	..	..									
7.	Vijaya Mills Co., Ltd.	Messrs. Hardas Ashavat & Co., Naroda, Ahmedabad.	Ahmedabad	..	..									
8.	Vikram Mills, Ltd.	Messrs. Ratnadal Lalubhai & Bros., Agents, Nathwapura Post, Ahmedabad.	Sarangpur, Ahmedabad	300	1,000									
														Total ..
	BENGAL PRESIDENCY.													
1.	Luxminarayan Cotton Mills, Ltd. ..	Messrs. National Agency, Agents, 31, Lyndsay Street, Dhuria.	Dhuria	..	..									
2.	Mahalaxmi Cotton Mill's, Ltd. ..	Messrs. Dhuri Dawan & Co., Managing Agents, 49, Harrison Road, Calcutta.	Pabna, E. B. Railway, near Calcutta.	..	..									
														Total ..
	CENTRAL INDIA.													
1.	† Gwalior Spinning & Weaving Mills Co., Ltd.	Messrs. Jadu & Co., Agent, Fatzakkar Bazar, Gwalior.	Near Motor Road, Gwalior Station.	3,663	100									
2.	† Hira Mills, Ltd.	Mr. R. C. Jull, Managing Director, 176, Esplanade Mansion, Fort, Bombay.	.... ..	....	....									
3.	† Indian Bombay United Spg. & Wvg. Co., Ltd.	Lt. Field, Esq., Financial Manager, 27, Forbes Street, Fort, Bombay.	Indian (C. India.) ..	7,337	100									
														Total ..
	UNITED PROVINCES OF AGRA AND OUDH.													
1.	(Kanpur Cotton Mills (formerly Cawnpore Cotton Mills).	Messrs. H. Brooe & Co., Proprietors, P.O. Box 29, Cawnpore.	Cawnpore	..	..									
														Total ..
	MADRAS PRESIDENCY.													
1.	Cambodia Mills, Ltd.	Messrs. Flavel Leslie & Co., Managing Agents & Secretaries, Coimbatore.	Singanallur, Coimbatore.	..	..									
2.	Kasturnatti Mills, Ltd.	Messrs. Kasturnatti Seshai Iyer Patni, Agent, Tinnevelly.	Tinnevelly	..	..									
3.	Mahalakshmi Textile Mills, Ltd.	Messrs. S. N. N. Lakshmanan Chettiar & Co., Managing Agents, Pammudai Post, Tuva.	Pallavaram, Madura ..	..	..									
4.	Sir Alagar Mills, Madura	Mr. Chidambaram Nadar, Agent, Gandhi-ullad Street, Madura.	Madura	....	....									

SITUATION OF MILLS.	Number of Shares.	Nominal value of each Share.	Amount paid on each Share.	Total amount of Capital paid up.	Male.	Ring.	Total.	Average Number of Spindles at work daily.	Number of Looms at work daily.	Quantity of Cotton consumed during the year in bandies or 784 lbs.	Average Number of Hands employed daily.	REMARKS.
		Rs.	Rs.	Rs.								
BOMBAY ISLAND—contd.												
Total brought forward												
72. Standard Mills Co. Ltd. [In Vol. Liquidation]	2,400	500	500	12,00,000	3,960	90,576	94,536	35,563	1,729	431	1,214	1,205 In vol. liquidation. Machinery of Mill No. 1 removed to Mill No. 1 at Baxla. Mill No. 2 closed since 31st Mar. 1926.
73. Svadeshi Mills Co. Ltd.	20,000	100	100	20,00,000	..	71,760	71,760	30,400	1,432	7,014	10,302	5,300
74. Swan Mills, Ltd.	14,000	100	100	14,00,000	1,021	30,432	31,453	20,553	894	4,430	1,435	934
75. Tata Mills, Ltd.	(Ord. 6,577 (Pref. 22,967	25	25	14,48,550	..	93,248	93,248	39,607	1,880	8,113	8,662	6,401
76. Tayo Pudar Cotton Mills, Ltd. (formerly Phenomena Spg. and Wvg. Co., Ltd.)	20,000	100	100	20,00,000	..	31,090	31,090	20,840	752	340	2,340	982
77. Tata Mills, Ltd.	50,000	100	100	50,00,000	3,480	91,696	95,176	41,773	889	312	1,929	1,130
78. Union Mills, Ltd.	2,000	250	250	5,00,000	..	28,888	28,888	10,704	388	274	4,130	819
79. Victoria Mills Ltd.	3,000	100	100	3,00,000	..	28,888	28,888	10,704	388	274	4,130	819
80. Western India Spinning and Manufacturing Co., Ltd.	1,200	1,000	1,000	12,00,000	3,000	30,552	41,760	23,436	872	603	3,300	1,103
				Total	14,73,04,400	3,67,600	30,70,356	34,47,433	1,08,714	77,113	15,000	3,63,146
IN COURSE OF ERECTION.												
BOMBAY PRESIDENCY.												
1. Dhariwal Mills Co., Ltd....	15,000	100	25	3,43,500	..	13,752	13,752	..	456	..	..	..
2. Lalbhai Financial Mills ...	....	....	....	....	....	....	....	....	....	....	....	....
3. † Maharashtra Mills, Barsi, Ltd.	14,000	50	..	....	....	....	....	....	....	....	....	....
4. Maharaswara Mills, Ltd. ...	15,000	50	..	....	....	....	....	....	....	....	....	....
5. † Shodapur Udyoga Mills, Ltd....	....	....	....	....	....	....	....	....	....	....	....	....
6. Sirsa Sahukarsagh Mills Co., Ltd.	....	....	....	2,00,000	..	....	....	....	....	10	....	....
7. Vijaya Mills Co., Ltd. ...	....	....	....	....	....	....	....	....	....	....	....	....
8. Vikram Mills, Ltd. ...	3,000	1,000	1,000	3,00,000	..	16,800	21,600	..	320	..	..	..
				Total	8,43,500	..	35,352	35,352	..	906	..	..
BENGAL PRESIDENCY.												
1. Laxmeenarayan Cotton Mills, Ltd. ...	....	....	....	13,00,000	..	12,000	12,000	..	300	..	..	..
2. Mahalaxmi Cotton Mill's, Ltd. ...	....	....	....	....	....	....	....	....	....	....	....	....
				Total	13,00,000	..	12,000	12,000	..	300	..	..
CENTRAL INDIA.												
1. † Gwalior Spinning & Weaving Mills Co, Ltd.	3,625	100	72	2,10,000	..	..	..	..	83	..	..	..
2. † Hira Mills, Ltd. ...	....	....	....	....	....	....	....	....	....	....	....	....
3. † Rotlam Bombay United Spg. & Wvg. Co, Ltd.	7,227	100	100	....	....	....	....	....	....	....	....	In liquidation.
				Total	2,16,000	..	..	..	300	..	..	..
UNITED PROVINCES OF AGRA AND OUDH.												
1. [Saraspur Cotton Mills (formerly Curzon Cotton Mills)	....	....	....	....	....	....	....	....	....	....	....	*Former mill destroyed by fire.
				Total	....	....	....	....	....	....	....	....
MADRAS PRESIDENCY.												
1. Cambodia Mills, Ltd. ...	....	....	....	....	....	....	....	....	....	....	....	....
2. Kurumatta Mills, Ltd. ...	....	....	....	....	....	....	....	....	....	....	....	....
3. Mahalakshmi Textile Mills, Ltd. ...	....	....	....	....	....	....	....	....	....	....	....	....
4. Sr Alagar Mills, Madura ...	....	....	....	....	....	....	....	....	....	....	....	In vol. liquidation. Mill not working since 1923.

SITUATION OF MILLS.	Number of Shares.	Nominal value of each Share.	Amount paid on each Share.	Total amount of Capital paid up.	Male.	Ring.	Total.	Average Number of Spindles at work daily.	Number of Looms at work daily.	Quantity of Cotton consumed during the year in bandies or 784 lbs.	Average Number of Hands employed daily.	REMARKS.
		Rs.	Rs.	Rs.								
Road ..	50,000	50	50	25,00,000	1,966	46,712	48,678	23,213	840	1,07	4,068	1,140
Road, Lower	Ord. 20,000	5	5	13,24,255	14,500	87,238	91,738	14,877	600	369	4,500	1,324
	Int'm. 50,000	10	10									
	Def'd. 5,000	5	5									
Road, Mazgaon ..	14,000	150	150	5,31,000	..	98,432	98,432	10,075	1,383	600	1,932	858
Kurla Road, Chunabhatti	Ord. 6,577	100	100	22,41,750	1,152	32,162	33,062	12,889	750	378	3,320	1,200
	Pref. 6,03,225	10	10			1,09,841	1,09,841	23,308	3,110	2,788	6,602	3,602
Road, Parel ..	25,000	250	250	62,64,500	800	70,976	71,776	8,124	1,723	1,653	3,227	1,600
Road, Lower	Ord. 19,073	5	5	17,09,273	2,226	19,284	21,510	9,600	360	420	2,337	956
	Pref. 5,00,000	5	5									
	Ord. 4,000	250	250	14,63,000	11,312	23,152	31,010	20,268	840	1,021	3,421	1,188
	Pref. 6,000	250	250									
Road, Parel ..	20,000	100	100	18,30,000	..	51,001	51,001	40,417	2,532	1,300	3,673	2,200
				12,500	35,835	38,300	52,235	37,000	400	1,731	1,500	1,600
Road, Colaba ..	25,000	100	100	25,00,000	..	32,848	32,848	20,215	840	1,236	2,698	1,200
Road, Jacob Circle	15,000	100	100	15,00,000	1,464	20,114	21,578	13,500	510	1,000	1,500	1,330
					..	14,376	14,376	..	..	..	400	..
(Tana District) ..	15,000	100	100	15,00,000	1,464	20,114	21,578	13,500	510	1,000	1,500	1,330
Road, Lower	15,000	100	100	15,00,000	9,000	33,000	42,000	20,313	1,034	500	2,500	1,113
Ambekar Road,	400	500	500	2,00,000	6,480	35,020	41,500	26,100	900	800	2,777	1,230
Road ..	8,800	250	250	22,00,000	17,344	25,296	42,640	25,772	1,042	800	2,371	1,214
Road, Parel ..	Ord. 2,800	250	250	9,00,000	..	46,163	51,163	22,464	..	..	3,126	900
Rd.,	Pref. 6,000	250	250	15,00,000	17,400	24,068	41,468	29,630	1,200	1,200	3,300	1,233
Road, Lower	3,000	250	250	8,00,000	2,000	31,660	33,660	23,778	..	..	3,302	1,361
Road ..	8,000	250	250	20,00,000	16,170	30,704	51,160	29,062	1,032	1,200	3,362	1,460
Road, Chinch-					..	32,176	32,176	17,056	770	462	2,250	1,422
Do.					10,736	73,808	84,544	36,905	845	316	3,550	934
ng Road, Parel.	Pref. 30,000	10	10		8,560	89,110	97,670	44,894	1,560	1,800	7,943	2,267
ugly Cross Lane,	Ord. 2,56,000	1	1	2,56,00,000	4,364	21,000	25,444	10,380	800	450	2,933	900
ugly Road ..					..	..	..	6,179	1,000	..	..	1,103
Road, Parel ..	8,500	200	200	17,00,000	19,230	16,132	35,362	31,056	900	800	2,777	1,000
ore Road, Parel.	Pref. 15,000	100	100	30,00,000	14,000	53,030	67,030	34,364	1,300	1,200	4,163	1,225
	Ord. 25,000											
	7,200	150	150	15,00,000	..	32,230	34,230	33,060	1,560	1,080	3,250	1,780
ort Gate Road,	50,000	100	100	50,00,000	..	48,032	48,032	26,400	1,112	1,150	3,600	1,238
ah, Manager ..	1,250	1,000	1,000	12,50,000	..	32,324	32,324	23,236	960	720	3,900	1,376
Road, Dadar ..	25,000	100	100	25,00,000	..	40,472	40,472	26,076	1,040	600	5,450	1,380
Road, Byculla.	2,200	1,000	1,000	22,00,000	2,784	32,280	41,064	20,380	1,130	1,056	3,432	1,320
Road, Jacob	1,400	1,000	1,000	9,00,000	..	44,002	44,002	21,012	1,112	1,440	3,803	1,256
ad	2,400	500	500	12,00,000		32,924	32,924	23,340	904	600	2,580	1,213
Road, Lower	Ord. 4,000	250	250		1,040	32,678	33,718	15,600	672	360	2,600	1,240
	Int'd. 5,664	250	250	13,32,500	1,368	32,064	34,432	16,548	720	360	3,058	1,252
	Pref. 10,000	100	100									
	Def. 4,063	100	100									
	Whole 1,000	1,000	1,000	12,00,000	13,000	20,320	33,320	..	624	..	..	..
e Road ..	Quarter 800	250	250									
	Ord. 10,000	100	100	13,00,000	..	32,164	32,164	22,272	932	1,600	782	..
Road, Dadar.	Pref. 5,000	100	100		1,440	18,356	32,760	21,067	912	738	2,303	1,600
ad, Mahalak-	1,40,000	50	50	69,62,675	..	47,400	47,400	13,212	..	..	2,589	1,230
ad, Byculla ..	Ord. 20,000	100	100	23,55,000	..	24,256	24,256	1,384	1,384	..	2,631	1,240
	Pref. 10,000	100	100	10,00,000								
Cross Road,	20,000	100	100	20,00,000	16,444	32,396	48,840	3,432	960	2,040	1,850	
Road, Lower	Pref. 40,000	100	100	38,00,000	4,628	30,392	35,020	16,644	..	..	..	..
	Ord. 18,000											
d, Tardeo ..	Ord. 15,000	100	100	13,50,000	1,632	23,216	33,848	13,212	500	360	2,136	1,300
	Pref. 6,000	150	150									
.. ..	3,093	1,000	1,000	30,09,300	..	28,696	58,696	20,832	2,132	1,248	2,412	1,360
.. ..	4,000	500	500	20,00,000	3,584	32,112	46,528	31,824	952	840	2,600	1,804
Road, Lower	10,000	100	100	10,00,000	10,848	30,584	41,432	22,803	1,032	720	3,804	1,100
Road ..	1,000	250	250	2,50,000	7,382	23,000	30,382	17,004	648	360	3,432	1,140
Road, Parel ..	1,132	1,000	1,000	11,32,000	..	78,502	78,502	36,636	1,040	912	6,004	2,232
Road, Parel..	.. ..	..	..	..	13,896	10,368	24,264	8,112	..	..	780	500
.. ..	1,323	1,000	1,000	13,23,000	14,632	23,832	38,464	17,300	696	672	2,760	1,280
Chinchpogly	8,000	250	250	20,00,000	..	43,128	43,128	28,678	920	720	4,802	1,696
Chinchpogly	Ord. 5,300	200	200	13,00,000	14,580	33,648	48,228	32,102	1,052	660	1,536	1,536
	Pref. 4,000	200	200	8,00,000								
Road, Parel ..	....	....	....	....	2,648	17,004	19,652	..	360	..	..	..
Road, Chinch-	1,000	500	500	9,00,000	936	26,116	30,152	11,076	1,200	720	3,230	1,438
.. ..	6,000	250	250	20,00,000	..	33,800	33,800	20,202	1,200	720	3,232	1,470
.. ..	2,500	100	100	2,50,000	10,004	20,004	30,008	21,096	840	720	1,100	1,102
.. ..	1,000	100	100	1,00,000	1,000	13,000	14,000	9,000	360	360	1,000	1,000
Lower	1,000	100	100	1,00,000	..	..	..	..	..	..	..	..

Not working.

40. Kamani Mills Co., Ltd.	Messrs. Ralli, Sons & Co., Agents, Forbes Building, Home Street, Fort, Bombay.	Sassoon Cross Road, Parel	20,000	100	100	20,00,000	18,111	14,896	16,840	30,951	1,431	198	3,040	1,831	† In liquidation & not working since April 1930.
41. Maharaja Sugar Mills, Ltd. (formerly Dai Mills, Limited).	Messrs. Cursetjee G. Curseetjee & Sons, Agents, 12/14, Outram Road, Fort, Bombay.	Curseetjee Mansion Mill Road, Lower Parel.	Ord. 15,625 Pref. 4,000	100	100	15,25,000	4,611	36,342	31,124	..	804	..	..	..	
42. Madhowji Dharsees Manufacturing Co., Ltd.	Messrs. Cursetjee G. Curseetjee & Sons, Agents, 12/14, Outram Road, Fort, Bombay.	Parel Road, Sewree	Ord. 13,500 Pref. 2,700	100	100	15,51,000	1,637	33,110	37,452	72,615	910	156	3,731	2,296	
43. Manockjee Petit Manufacturing Co., Ltd. (Sandalwood Mills).	Messrs. D. E. Petit Sons & Co., Agents, 3, Dougall Road, Fort, Bombay.	Parel, Lalbaug	3,693	1,000	1,000	37,09,500	..	68,996	68,996	2,372	1,808	2,422	..	3,665	
44. Do. do. (Heather Point Mill).	Do. do.	Matharpacady	..	..	..	..	..	42,696	41,996	21,549	1,222	477	3,416	1,763	
45. Do. do. (Sassoon Point Mill).	Do. do.	Matharpacady	..	..	..	..	..	48,360	44,360	22,615	1,230	910	3,340	2,043	
46. Mathradas Mills, Ltd.	Messrs. Cursetjee Elevators & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Sandalwood Road	14,000	50	50	21,00,000	3,384	36,132	42,528	31,823	951	612	4,060	1,804	
47. Meyer Sassoon Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dougall Road, Ballard Estate, Fort, Bombay.	Sassoon Road, Lower Parel.	20,000	100	100	20,00,000	20,848	30,384	41,232	25,663	1,258	711	3,894	1,202	
48. Moon Mills, Ltd.	Messrs. F. A. Hormusji & Co., Agents, Forbes Street, Sansgari Mew, Fort, Bombay.	New Sewree Road ..	1,000	250	250	2,50,000	3,382	23,200	34,761	17,569	848	110	3,431	1,146	
49. Muncherji Goculdas Spinning and Weaving Co., Ltd.	Messrs. Muncherji Goculdas & Co., Secretaries, Engineers and Agents, Bedford House, 31, Sprott Road, Ballard Estate, Bombay.	Sewree Road, Parel ..	1,250	1,000	1,000	12,50,000	..	18,900	18,900	8,240	1,047	140	3,024	2,350	
50.* Mysore Spinning & Manufacturing Co., Ltd., No. 2, (formerly Birla Mills Ltd., No. 2.)	Messrs. D. E. Sassoon & Co., Agents, 13, Dougall Road, Ballard Estate, Fort, Bombay.	Elphinstone Road, Parel ..	..	..	..	..	13,840	10,368	24,161	8,115	..	51	3,840	935	
51. New China Mills, Ltd. (formerly China Mill)	Mr. Framjeebhai Mahalal, Managing Director, 107, 29, Chandigate St., Fort, Bombay.	Sewree	1,313	1,000	1,000	13,13,000	14,715	23,300	40,138	15,200	1,021	1,000	1,700	781	
52. New City of Bombay Manufacturing Co., Ltd.	Messrs. W. H. Brady & Co., Ltd., Agents, Royal Insurance Building, 16/24, Churchgate Reclamation, Bombay.	Albert Road, Claredpoggly	6,000	100	100	6,00,000	..	43,128	43,128	26,633	911	1,000	3,600	1,096	
53. New Great Eastern Spinning and Weaving Co., Ltd.	Messrs. W. H. Brady & Co., Ltd., Secretaries and Agents, Royal Insurance Building, 16/24, Churchgate Reclamation, Bombay.	Sewree Road, Claredpoggly	Ord. 7,500 Pref. 4,000	200 200	200 200	15,00,000 8,00,000	14,500	33,140	49,868	23,161	1,035	610	2,716	1,278	
54. 1 New Islam Mills	Major Administrator, Hajee Camoo, Carmo, Secretaries and Agents, Sassoon Building, Tulsi Bombay No. 1.	Sewree Road, Parel ..	....	..	..	....	2,048	17,004	19,852	..	362	..	..	..	Not working.
55. New Kaiser-i-Hind Spinning & Weaving Co., Ltd.	Messrs. Vissanjee Nanjee & Co., Agents, 134, Elphinstone Circle, Fort, Bombay.	Lowjee Road, Chinch	1,800	500	500	9,00,000	938	49,216	50,154	31,050	1,310	600	3,330	1,430	
56. Pearl Mills, Ltd.	Messrs. Curseetjee Elevators & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Sewree Road	8,000	250	250	20,00,000	..	33,800	33,800	26,253	1,160	813	3,432	1,461	
57. Phoenix Mills, Ltd. (formerly Britannia Mills)	Messrs. Ramsottam Narsandas & Sons, Agents, 143, Esplanade Road, Fort, Bombay.	Sewree Road, Lower Parel.	8,000	100	100	8,00,000	12,624	32,984	51,696	22,096	898	1,000	3,120	1,087	
58. Prabhat Mills Ltd. (formerly Alliance Cotton Manufacturing Co., Ltd.)	Messrs. F. D. Tata & Co., Ltd., Agents, Bombay House, Bruce Road, Fort, Bombay.	Tatapur	1,50,000	10	10	15,00,000	1,500	16,116	16,116	13,810	320	326	240	230	
59. Prabhat Mills, Ltd. (formerly Planet Mills) ..	Messrs. Parsanjee Nanjee & Co. Agents, Graham Building, Esplanade Road, Fort, Bombay.	Sewree Road, Lower Parel.	17,000	100	100	17,01,000	9,450	23,100	32,550	18,250	982	1,000	2,372	1,230	
60. Premier Mills, Ltd.	Messrs. Curseetjee Elevators and Sons, Ltd., Agents, 12/14, Outram Road, Bombay.	Do. do. ..	2,00,000	10	10	19,99,810	..	14,850	14,850	6,371	470	214	870	615	
61. Presidency Mills Co., Ltd.	Messrs. Ramjiji Magaldi & Co. Agents, 19, Bank Street, Fort, Bombay.	Do. do. ..	9,000	125	125	11,00,000	1,146	19,464	30,544	21,111	640	1,000	1,614	1,313	
62. Raghuvanshi Mills, Ltd. (formerly Kirkwood Mills, Ltd.)	Messrs. Ivanhoe Kilroy & Co. Agents, Office on Mill premises.	Kirkwood Road, Mahalaxmi	10,000	100	100	10,00,000	12,012	28,112	40,124	20,751	..	..	1,200	760	
63. Raja Bahadur Mofatlal Bombay Mills, Ltd. (formerly Raja Bahadur Mofatlal Fitty Mills).	Messrs. Govindlal & Co., Managing Agents, 56/64, Custom House Road, Fort, Bombay.	Tardeo	15,350	100	100	15,35,000	..	18,368	18,368	..	..	..	..	..	Mill closed from February, 1929.
64. Ruby Mills, Ltd. (formerly Sorab Mills) ..	Messrs. Homeyji & Co., Agents, Commercial Building, Hornby Road, Fort, Bombay.	Sorab Mill Gully, Lady Jamshedji Road, Dadar.	12,000	100	100	12,00,000	..	14,747	14,747	9,316	552	367	3,060	183	
65. Sassoon Spinning and Weaving Co., Ltd. ..	Messrs. David Sassoon & Co., Ltd., Agents, 30, Forbes Street, Fort, Bombay.	Sassoon Estate, Naragaon ..	12,500	250	250	8,25,000	2,214	58,020	60,240	31,873	1,459	780	3,338	1,618	
66. Sassoon Cotton Mills, Ltd. (formerly Globe Manufacturing Co., Ltd.)	Messrs. Jessee Finlay & Co., Agents, Chartered Bank Building, Fort, Bombay.	Dadar Road	12,000	100	100	12,00,000	3,016	28,050	32,104	17,121	750	1,000	1,650	972	
67. Sewree Cotton Mills, Ltd. (formerly Shree Laxmi Mills).	Messrs. Ivanhoe Vellabhai & Co., Agents, Albert Building, Bandy Road, Fort, Bombay.	Sewree Cross Road	5,000	100	100	5,00,000	1,880	8,464	10,344	6,063	..	..	1,312	453	
68. Simplex Mills Co., Ltd.	Messrs. Allen Sons, & Co. (Simplex), Ltd., Agents, Commerce House, Ballard Estate, Fort, Bombay.	Jacob Circle, Jacob Circle.	9,000	250	250	22,50,000	750	37,200	38,112	21,778	1,257	1,000	2,320	2,111	
69. Sir Shapurji Broacha Mills, Ltd. (Connaught Mill)	Messrs. Mathuradas Goculdas & Co., Agents, Delisle Road, Chinchpoogly, Bombay.	Delisle Road.	Ord. 50,000 Pref. 15,000 New 9,500	100 100 100	100 100 100	77,25,000	2,832	55,252	57,284	30,620	1,220	812	12,740	2,002	
70. Do. do. (Empress Mill)															
71. Do. do. (New Empress Mill)															
		Total Carried forward ..				13,20,80,163	3,30,105	27,55,903	30,86,103	16,73,405	42,436	43,673	2,07,208	94,240	

* The capital of Mill No. 50 is included in the Nom. Capital of Mysore Spinning & Manufacturing Co., Ltd., Mysore (vide Part II under Mills in Mysore State).

† Statement not received. Figures taken from last year's statement. § Natives States.

NOTE :—The average number of hands employed may be considerably less than normal, owing to strikes. This figure is arrived at by adding together **1st September 1928 and 31st August 1929,** and dividing the result by **366,** i.e., the number of days on which the mills could work, after deducting holidays prescribed by the Association.

Bland..		40,000	100	100	40,00,000	18,111	21,291	16,840	38,131	1,490	840	5,040	1,750	
Lawrie	Pref.	60,000	100	100	38,00,000	4,333	36,321	41,144	..	604	..	..	..	In liquidation & not working since April 1920.
..	Ord.	16,000	100	100	13,50,000	2,935	33,115	37,450	33,014	901	780	5,550	4,300	
..	Ord.	13,500	100	100	6,75,000									
..	Pref.	2,750	250	250										
..	..	3,693	1,000	1,000	30,09,300	..	68,996	68,996	70,830	2,323	1,818	5,272	3,865	
..	..	..	..	..	..	..	41,995	41,995	42,549	1,222	951	3,210	1,350	
..	..	..	..	..	..	..	40,300	40,300	40,840	1,230	960	3,120	1,054	
..	..	44,000	50	50	22,00,000	3,384	30,734	40,538	31,683	950	840	7,680	1,600	
Lawrie	..	10,000	100	100	10,00,000	10,548	30,384	41,232	28,803	1,038	792	5,694	1,110	
..	..	1,000	250	250	2,50,000	2,382	23,200	34,762	17,504	828	696	3,432	1,148	
Parel ..		1,230	1,000	1,000	11,50,000	..	78,912	78,912	56,136	1,641	960	6,564	2,550	
Parel..		..	..	..	..	13,890	10,362	24,252	8,453	..	..	780	300	
..	..	1,313	1,000	1,000	13,13,000	14,711	23,320	40,236	23,260	726	576	2,700	780	
hpooly		6,000	100	100	6,00,000	..	42,228	45,228	28,674	477	396	5,616	1,056	
hpooly	Ord.	7,500	200	200	15,00,000	14,500	33,748	49,660	23,160	1,053	660	7,158	1,578	
	Pref.	4,000	200	200	8,00,000									
Parel ..		....	..	..	....	2,048	17,304	19,652	..	560	..	..	..	Not working.
Chinch		1,800	500	500	9,00,000	938	40,216	30,134	31,050	1,218	840	5,550	1,482	
..	..	8,000	250	250	20,00,000	..	53,800	53,800	26,853	1,760	624	5,150	1,460	
Lawrie		8,000	100	100	8,00,000	12,624	31,084	51,668	41,056	998	576	7,160	1,922	
..	..	1,00,000	10	10	10,00,000	1,300	26,616	28,116	13,410	300	300	300	720	
Lawrie		17,000	100	100	17,00,000	6,450	29,200	34,386	22,230	969	624	5,580	1,334	
do. ..		2,00,000	10	10	19,09,682	..	14,872	14,872	8,513	432	324	873	624	
do. ..		9,000	125	125	12,00,000	1,140	29,464	30,344	24,222	840	672	5,634	1,512	
Lakshmi		10,000	100	100	10,00,000	12,022	28,122	40,234	20,631	..	..	1,668	360	
.. ..		13,320	100	100	13,32,000	..	18,908	18,908	..	..	..	..	..	Mill closed from February, 1923.
y, Lady , Dadaf.		12,000	100	100	12,00,000	..	14,747	14,747	9,310	432	288	3,060	923	
agna ..		10,500	10	10	2,25,000	2,224	32,222	60,240	31,073	1,254	780	6,552	2,022	
.. ..		18,000	100	100	12,00,000	1,010	28,050	29,164	17,122	792	552	1,552	302	
.. ..		3,000	100	100	3,00,000	1,880	8,484	10,344	6,063	..	..	1,272	252	
o Circle.		9,000	250	250	22,50,000	130	37,208	38,114	21,273	1,353	1,080	6,840	2,110	
..	Ord.	30,000	100	100	77,49,700	2,832	93,052	97,620	30,626	1,116	912	18,720	2,660	
	Pref.	43,000	100	100										
	New	6,560	100	100										
	Total Carried forward ..				13,56,84,178	2,31,196	27,33,103	30,80,103	18,73,968	55,479	44,874	2,89,958	94,744	

yarn Spinning & Manufacturing Co., Ltd., Mysore (vide Part II under Mills in Mysore State).

† Statement not received. Figures taken from last year's statement.

‡ Native States.

§ Proprietary Concerns.

NOTE :—The average number of hands employed daily is considerably less than normal, owing to strikes. This figure is arrived at by individual mills by adding together the number of hands **actually** working on each day the mill was open between **1st September 1922 and 31st August 1923,** and dividing the result by **310,** i.e., the number of days on which the mills would have been working had there been no strikes or stoppages of work on days other than the official holidays prescribed by the Association.

G. Claridge & Co. Ltd., Bombay.

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